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Government
Publications

Thirty-Seventh Annual Report

OF THE

ONTARIO MUNICIPAL BOARD

To December 31st, 1942

PRESENTED TO THE LEGISLATIVE ASSEMBLY
BY COMMAND

ONTARIO

TORONTO

Printed and Published by T. E. Bowman, Printer to the King's Most Excellent Majesty, 1943

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SESSIONAL PAPER No. 24, 1943

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Toronto, April 6th, 1943.

TO THE HONOURABLE ALBERT MATTHEWS,
Lieutenant-Governor of the Province of Ontario in Council.

MAY IT PLEASE YOUR HONOUR:

The undersigned has the honour to transmit herewith the Thirty-Seventh Report of the Ontario Municipal Board for the year ending December 31st, 1942.

Respectfully submitted,

T. B. McQUESTEN
Minister of Municipal Affairs.

Parliament Buildings,
Toronto.

Toronto, April 6th, 1943.

Re Thirty-Seventh Annual Report

Dear Sir:

I have the honour to send you herewith the Thirty-seventh Annual Report of the Ontario Municipal Board to December 31st, 1942.

Your obedient servant,

M. B. SANDERSON,
Acting Secretary.

The Honourable T. B. McQuesten,
Minister of Municipal Affairs,
Parliament Buildings,
TORONTO.

ORGANIZATION

of the

ONTARIO MUNICIPAL BOARD OF THE

PROVINCE OF ONTARIO

R. S. COLTER, K.C.,.....CHAIRMAN

W. P. NEAR, B.A.Sc.,.....VICE-CHAIRMAN

A. J. B. GRAY.....MEMBER

M. B. SANDERSON.....ACTING SECRETARY

J. A. McDONALD.....INSPECTOR OF TELEPHONE SERVICE

THIRTY-SEVENTH ANNUAL REPORT

OF THE

Ontario Municipal Board

To December 31st, 1942

PRESENTED TO THE LEGISLATIVE ASSEMBLY

BY COMMAND

THIRTY-SEVENTH ANNUAL REPORT

OF THE

Ontario Municipal Board

To December 31st, 1942

In pursuance of Section 108 of "The Ontario Municipal Board Act" (R.S.O. 1937, Chapter 60), the Ontario Municipal Board beg leave respectfully to submit their Thirty-seventh Annual Report.

"THE ONTARIO MUNICIPAL BOARD ACT"

Since the revision of the Statutes of Ontario in 1937, "The Ontario Municipal Board Act" was amended by Statutes of Ontario, 1938, Chapter 37, Section 18; 1939, Chapter 47, Section 26; 1940, Chapter 20; and 1941 Chapter 40. See also Ontario Statutes 1942, Chapter 34, Section 41 and Section 42 (6).

APPLICATIONS TO THE BOARD

There were 985 applications to the Board during 1942 (exclusive of Public Vehicle and Public Commercial Vehicle License applications), and in regard to these and applications not disposed of in 1941, 175 public hearings were held. The applications included a great variety of matters falling within the jurisdiction of the Board and those granted are set out in a list contained in the "Abstract and Summary" appended to this Report, indexed under "Orders Issued by the Board." Copies of formal Decisions issued are also contained in the Abstract and Summary, indexed under "Decisions of the Board" and also under the names of the Parties.

SITTINGS OF THE BOARD

The Board held meetings for the transaction of routine business and the disposal of applications every juridical day throughout the year. Many of these applications, though dealt with informally and disposed of without the necessity of Hearings, entailed in many instances a considerable amount of inquiry and consideration on the part of the Board, especially those coming under the provisions of Section 70 of the Board's Act, which section requires all capital undertakings and expenditures therefor by Municipalities to be approved by the Board.

REVENUE

By Ontario Statutes, 1939, Chapter 47, Section 26 (3), Section 107 of "The Ontario Municipal Board Act," being the section respecting the Board's fees, was repealed and re-enacted. The new section came into effect on the 27th day of April, 1939, and the fees are now payable in cash ON THE APPLICATION instead of Law Stamps on the Board's Order.

During 1942, the Board's fees on applications amounted to $12,506.87. In this amount is included the fees on applications for Public Vehicle and Public Commercial Vehicle Licenses—collected by the Department of Highways and credited to the Board.

APPROVAL OF UNDERTAKING OF CAPITAL EXPENDITURES BY MUNICIPALITIES

(Section 70 of "The Ontario Municipal Board Act" R.S.O. 1937, C. 60).

(Subsection (3) re-enacted O.S. 1940, C. 20, s. 4), (Subsection (1) amended O.S. 1941, C. 40, s. 3).

On the 18th April, 1935, legislation came into effect whereby a Municipality is prohibited from exercising any of its powers to proceed with, authorize or provide any moneys for any undertaking, work, project, scheme, act, matter or thing, the cost or any portion of the cost of which is intended or required to be provided or raised by the issue of debentures of the Municipality, until the approval of this Board is first obtained. This enactment overrides the provisions of any general or Special Act and necessitates a great many applications to the Board. A list of these applications granted will be found in the Summary, included in the list indexed under "Orders issued by the Board."

Five hundred and thirty-seven applications in respect to proposed expenditures totalling $9,823,253.39 were considered by the Board and approval was refused in respect to $134,-882.93 of this amount. It should be noted, however, that since Municipal representatives are now aware of the fact that they must obtain the Board's approval of proposed capital undertakings, a large percentage avail themselves of the opportunity of discussing their proposed borrowings with the Board and in many instances are advised that the Board would not be willing to grant approval. Accordingly formal applications in these instances are not filed and do not show in the Board's records.

It should also be noted that the existence of this legislation gives the Board an opportunity to advise and control with regard to the type and term of the debentures to be issued. In this connection the Board has pursued the policy of approving only instalment debentures as opposed to sinking fund debentures and is generally requiring the term of repayment to be shorter than formerly, believing that the saving of interest effected thereby accrues to the benefit of the municipal ratepayers.

A recital in the debenture by-law of the Board's approval under said Section 70 is obligatory, pursuant to an amendment passed at the 1939 Session of the Legislature (Chapter 30. Section 17) adding paragraph (e) to subsection (1) of Section 305 of "The Municipal Act."

The following list, (generally speaking), shows the maximum debenture term allowed by the Board under this restrictive policy:—

Sidewalks	10 years
Curbs and Gutters	10 years
Pavements	10 years
Watermains	15 years
Sanitary Sewers	15 years
Trunk Sewers	20 years
Buildings, including School	20 years

APPROVAL OF RATEPAYERS

By Section 59 (f) of "The Ontario Municipal Board Act" the Board is given power to direct that before any approval is given to the exercise of any powers by a Municipality or to any By-law passed by it, the assent of the electors thereof or of those qualified to vote on money by-laws shall first be obtained, notwithstanding such assent is not otherwise requisite. By virtue of this legislation the Board is continuing its policy, adopted in 1938, of insisting that major capital expenditures, the cost of which would be met out of general rates, be submitted to the ratepayers for their approval before being presented to the Board, and further the Board is of the opinion that a representative vote can be taken only at the same time as the municipal election. The result of this policy in many instances has been the rejection of the proposed expenditure by the ratepayers.

ARBITRATIONS

In 1942 the Board acted as Arbitrators in connection with nine applications, six of which were made pursuant to Section 79 of "The Highway Improvement Act" for the fixing of compensation to be paid to the Claimants for property expropriated in connection with construction of the King's Highways, where the amount could not be arranged between the Parties, and two pursuant to Section 79 (a) of the same Act (as enacted by Section 7, Chapter 19, O.S. 1939) which provides for the closing by the said Department, with the Board's approval, of any road which intersects or runs into a divided highway. The other application was made pursuant to "The Power Commission Act."

SUPERVISED MUNICIPALITIES

Pursuant to the provisions of Section 32 of "The Department of Municipal Affairs Act" (R.S.O. 1937, C. 59), the Board, during 1942, issued Orders placing all of the financial affairs of the Corporation of the Town of Haileybury and the Roman Catholic Separate School Board of the City of Ottawa under the control and supervision of the Department of Municipal Affairs, and considered and approved plans for funding and refunding the bonded indebtedness of the following supervisied Municipalities:—The Towns of Eastview and Tecumseh and the Roman Catholic Separate School Board of the Township of Sandwich East.

EXTENSION OF PUBLIC UTILITIES

(Section 407 (2) of "The Municipal Act")

During 1942 the Board approved of extensions to Public Utilities in an amount totalling $415,894.00 covering 8 applications. These are shown in the Summary in the list of "Orders issued by the Board."

FLOATING INDEBTEDNESS

(Section 59 (d) of Part IV, R.S.O. 1937, C. 60, as re-enacted by O.S. 1939, C. 47, s. 26 (1).)

Under this legislation the Board issued Orders in respect to two Municipalities authorizing debenture issues totalling $38,700.00. It should be noted that this meant a considerable saving of expense to the Municipalities concerned, as special Acts of the Legislature would otherwise have been necessary.

(Section 59 (dd) of Part IV, R.S.O. 1937, C. 60, enacted by O.S. 1939, C. 47, s. 26 (1.))

One Municipality took advantage of this legislation, which came into effect on April 27th, 1939, and applied to the Board for authority, without assent of the electors, to retire certain of their debentures redeemable before maturity. The total amount authorized by the Board was $300,000.00.

DIRECT RELIEF REFUNDING

The policy of the Board to curtail the funding of direct relief costs by Municipalities has resulted finally in the elimination of all applications in this regard. During the year 1937 ten Municipalities applied for and received approval to the funding of a portion of their direct relief costs; in 1937 five applications were filed, of which only three were granted, in 1939 the three applications filed were approved. In 1941 there was only one application and none in 1942.

The Board's hopes for the gradual termination of the practice by Municipalities of funding this type of expenditure has therefore been justified.

ASSESSMENT APPEALS

There were eleven Assessment Appeals to the Board during 1942, pursuant to Section 84 of "The Assessment Act" (R.S.O. 1937, C. 272), involving property assessed at $839,592.94. Of this number three appeals were withdrawn, formal hearings were held in regard to three, one was decided by consent, on written submissions, and four were held over for hearing in 1943.

Copies of the Board's written decisions will be found in the Summary, indexed under "Assessment Appeals," "Decisions of the Board" and also under the names of the Parties.

VALIDATION OF MUNICIPAL BY-LAWS AND DEBENTURES

(Section 64 of Part IV, R.S.O. 1937, C. 60)

66 Applications were made to the Board in 1942 for validation of Municipal By-laws and certification of the debentures authorized thereunder. The total of such debenture issues was $1,968,792.28.

While purchasers of debentures are frequently satisfied with Orders of the Board under section 70 of the Board's Act, it has been found, particularly in regard to the larger issues, that a further Order of the Board validating the By-law and providing for certification of the debentures, facilitates the marketing of the issue.

PLANS OF LAND SUBDIVISIONS

Under "The Planning and Development Act" (R.S.O., 1937, C. 270, (amended O.S., 1941, C. 55, s. 24), "The Land Titles Act" (R.S.O. 1937, C. 174, section 112) and "The Registry Act" (R.S.O., 1937, C. 170, Section 83 (15),) 87 plans were presented to the Board for approval and certification.

PROVINCIAL RAILWAYS

Extensions of and improvements to Railways operating under Provincial Charter during 1942, as reported to the Board will be found in the Summary, arranged alphabetically under the names of the several systems reporting.

Annual Reports, to December 31st, 1942, by Railway Companies under the Board's jurisdiction were received, of which a summarized tabulation has been prepared for publication herein. The Board has no means of auditing these reports as received and cannot herefore guarantee that the figures taken therefrom are correct or accurate.

Under "The Railway Act" there were 26 applications to the Board in 1942.

A tabulation of Accident Reports received by the Board from Provincial Railways during the year 1942 is included in the Summary and shows that 17 persons were killed and 1157 injured during the year.

PUBLIC VEHICLE AND COMMERCIAL LICENSES

Pursuant to "The Public Vehicles Act" (R.S.O. 1937, C. 289), and "The Commercial Vehicle Act" (R.S.O. 1937, C. 290), no Public Vehicle or Commercial Vehicle license, respectively, may be issued by the Department of Highways without the approval of the Board being first obtained as evidenced by a Certificate of Public Necessity and Convenience of the said Board furnished to that Department, and then only in accordance with such Certificate. Upon the granting of a Certificate by the Board the Department may then, in its discretion, issue or refuse a license.

The Board set aside 25 days during the year for hearing the applications for Certificates of Public Necessity and Convenience. In addition the Board has set aside each Friday morning to deal with the matter of transfers and other details brought before it by the Public Vehicle Division.

During the year 44 applications were made for Public Vehicle Licenses and 592 for Commercial Vehicle Licenses. These include applications for extensions to and clarification of existing licenses, and the following is a classification of these and disposition made of same:—

	P.V.	A.	B.	C.	D.	E.	F.	H.	School Vehicle	Total
Applications Received	44	15	4	75	44	120	182	6	146	636
Applications Granted	31	9	3	40	27	101	132	2	145	490
Applications Dismissed	4	5		27	8	5	30	2		81
Applications Cancelled					2	6	11		1	20
Applications Withdrawn	3			2	7	1		2		15
Applications Reserved	6	1	1	6		7	9			30

In supporting an application before the Board the applicant may appear in person or be represented by his Solicitor, or, under exceptional circumstances, if unable to attend, may submit evidence in the form of letters, petition or affidavits. The Board hears and considers the evidence for and against and also takes into consideration the facilities extended by existing licensed operators and its decision is based on whether public necessity and convenience requires the service for which the application is made. The Board has required that sufficient evidence be filed with each application for a license or extension to a license to justify the application being listed for hearing. This has tended to shorten the list as well as to insure that applications are supported when listed for hearing.

All transfers of Public Vehicle and Public Commercial Vehicle licenses are subject to the approval of the Board and care is taken to prevent anything that might appear to be trafficking in licenses. Transfers of important licenses are usually made the subject of a Hearing and evidence is heard for and against.

Through the co-operative efforts of the Department of Education and the Public Vehicle Division of the Department of Highways, an effort was made to have all motor vehicles carrying school children licensed under a school bus permit. These applications were dealt with by the Board and permits issued for which no fees were charged and the result has been that 146 School Bus applications were received during the year. Of these 145 were granted and 1 cancelled. The chief objective of this effort has been to require all such vehicles to carry insurance as provided by "The Public Vehicle Act."

During the year the Federal Government has exercised certain controls due to the exigencies of War:—

1. Administrator of Services—exercises a control over the licensing and operations of trucks in the interests of conservation of gasoline and rubber. The Board has conferred and collaborated with the Administrator and a representative of the Administrator attends the hearings of the Board re the applications for Public Commercial Vehicle Licenses. The Administrator of Services also exercises a control over any increase in rates of public utilities.

2. Transit Controller—exercises a control over Public Vehicle operations such as buses and street railways. The Controller is interested in conserving equipment, reducing non-essential travel, reduction in fares that might react in increased riding, elimination of duplicating transportation agencies.

3. A conference was held at Ottawa with representatives present from various Departments of the Federal Government, Interstate Commerce Commission, Washington, Customs and Immigration of the United States, Department of Highways of Ontario, and the Municipal Board re the use of Highways through Southwestern Ontario for the transportation of United States war materials in bond by truck from one port of entry to another. An agreement was reached, regulations drafted and approved resulting in applications being dealt with by the Board and temporary certificates issued on the basis of which the Public Vehicle Division of the Motor Vehicles Branch of the Department of Highways has granted permits and is regulating the traffic.

RESTRICTED AREAS

Under Section 406 of "The Municipal Act" (R.S.O. 1937, C. 266) (as re-enacted by O.S. 1941, C. 35, s. 13) the Board considered 27 applications for approval of Municipal By-laws placing restrictions on certain areas as to use of land, the erection and use of building thereon; also, 54 applications for variation of restricted areas already established. The applications granted are shown in the Summary in the list of "Orders issued by the Board."

FORMS

The Board has (for distribution to parties interested) the following forms and specifications, namely:—

1. The Board's Rules of Practice and Procedure and Practice Forms.
2. Regulations, Specifications and Forms respecting Railways.
3. Standard Specifications for Bridges, Viaducts, Trestles or other structures.
4. Memorandum of material required in support of application for approval of undertaking of capital expenditure involving debenture issue, under section 70 of "The Ontario Municipal Board Act" (R.S.O. 1937, C. 60).
5. Forms of By-laws and Notices which may be used when carrying out the provisions of sections 280 and 305 of "The Municipal Act" (R.S.O. 1937, C. 266) in respect of voting on Money By-laws.
6. Forms for Annual Reports by Railway Systems.
7. Forms for Reports as to Examination of Motormen.
8. Forms for Reports of Accidents by Railway Systems.
9. Directions for guidance of applicants under subsection (2) of section 407 of "The Municipal Act."
10. Tariff of the Board's Fees.
11. Forms under "The Planning and Development Act" with directions for guidance of applicants thereunder.
12. "The Telephone Act."
13. Form of Annual Report to be furnished to the subscribers to a Telephone System established under Part II of "The Telephone Act."
14. Instructions for preparation of Annual Report as mentioned in No. 13.

15. Pamphlet containing information regarding Municipal Telephone Systems and including:—
    (a) Form of By-law providing for the establishment of a telephone system under Part II of "The Telephone Act."
    (b) Form of By-law providing for the issue of debentures to pay for the cost of establishing a telephone system under Part II of "The Telephone Act."
    (c) Form of Account for use by Telephone Companies using the "Discount System of Collections."
    (d) Form of Municipal Debentures—Instalment Plan.
16. Form of By-law to regulate the management and operation of a telephone system established under Part II of "The Telephone Act" (draft form).
17. Draft Form of By-law to regulate the management and business of a telephone company.
18. Form of Petition praying for the establishment or extension of a telephone system under Part II of "The Telephone Act."
19. Form of By-laws granting to a telephone company the right to use the highways of a Township.
20. Form for Return by Municipality, operating a telephone system.
21. Form for Return by Company, etc., operating a telephone system.
22. Form for Tariff of Tolls for telephone system.
23. Form for return by Telephone Companies required by Order of the Board to set up a reserve for depreciation.

MISCELLANEOUS MATTERS UNDER THE BOARD'S JURISDICTION

Copies of the Board's written Decisions and a list of Orders issued in 1942 appear in the Summary. These relate to—

Annexations—Sections 16 and 20 of "The Municipal Act."

Arbitrations—Section 79 of "The Highway Improvement Act" and "The Power Commission Act."

Assessment Appeals—Section 84 of "The Assessment Act."

Assessments, Fixed—Section 405 (1), paragraph (b) of "The Municipal Act" (as re-enacted by O.S. 1941, C. 35, s. 12 s.s. (1).)

Bridges, Repairs to—Section 483 of "The Municipal Act."

Extension of Debenture Issue Period—Section 305 (11) and (12) of "The Municipal Act."

Extension of Municipal Utilities—Section 407 (2) of "The Municipal Act."

Extension of Time to pass By-law—Section 295 (5) of "The Municipal Act."

Floating Indebtedness—Authority to Municipalities to issue debentures for—Section 59 (d) of "The Ontario Municipal Board Act."

Highways—Closing of by Department of Highways—Section 79 (a) of "The Highway Improvement Act."

Highways (County)—Abandonment of Part of—Section 468 (3) of "The Municipal Act."

Highways, Narrow—Section 502 (2) of "The Municipal Act."

Increased Borrowings by Municipalities—Section 339 (2) of "The Municipal Act."

Legislation, Special—Approval of By-laws under.

License Fee, approval of fixing of, to residents of a Municipality owning and using a bicycle on any highway thereof—Section 420 (11) of "The Municipal Act."

Local Improvements, approval of undertaking of and passing of a By-law therefor—Section 8 of "The Local Improvement Act."

Local Improvements—Abandonment of Part of Work—Section 18 of "The Local Improvement Act."

Local Improvements—Approval of By-law providing for paving of Lane—Section 29 (3) of "The Local Improvement Act."

Local Improvements—Apportionment of cost of—Section 27 (3) of "The Local Improvement Act."

Ontario Municipalities Fund—Section 330 of "The Municipal Act" (as re-enacted by O.S. 1941, C. 35, s. 9).

Parks—Setting aside part of for Athletic purposes—Section 12 (6) of "The Public Parks Act."

Plans (Land Subdivision)—approval of—"The Planning and Development Act," "The Land Titles Act" and "The Registry Act."

Railways (Provincial) orders respecting.

Restricted Areas, approval of By-laws for establishment of—Section 406 of "The Municipal Act" (as re-enacted by O.S. 1941, C. 35, s. 13).

Restricted Areas, repeal of, or amendments to—Section 406 of "The Municipal Act" (as re-enacted by O.S. 1941, C. 35, s. 13).

Retirement of unmatured debentures—Section 59 (dd) of "The Ontario Municipal Board Act" (as enacted by O.S. 1939, C. 47, s. 26 (1).)

Sinking Funds, use of Surplus and authority to dispense with further levy for, where amount in Sinking Fund sufficient—Section 321 (a) and (b) of "The Municipal Act" (as enacted by Section 18, O.S. 1939, C. 30).

Supervised Municipalities, Supervision—Part III of "The Department of Municipal Affairs Act."

Supervised Municipalities Refunding Plans—"The Department of Municipal Affairs Act."

Tax Rate, approval of further debt and levy therefor—Section 315 (2) of "The Municipal Act."

Validation of Municipal Debentures—Section 64 (Part IV) of "The Ontario Municipal Board Act."

Vote of Electors, applications to dispense with—Section 69 of "The Ontario Municipal Board Act."

M. B. SANDERSON,
Acting Secretary.

THE ONTARIO MUNICIPAL BOARD

REPORT OF THE INSPECTOR OF TELEPHONE SERVICE FOR THE YEAR 1942.

The following applications under the provision of "The Telephone Act" (R.S.O. 1937, Chaper 261) were dealt with by the Board in 1942:

Under Section 51: For an Order approving appointment of Commissioners to fill vacancy	3
Under Section 56: For the approval of by-laws of a municipal telephone system	10
Under Section 58: For an order prescribing the date for holding the annual meeting of subscribers	6
Under Section 70: For the approval of municipal by-laws granting the right to erect poles and wires upon the highways	7
Under Section 87: For the approval of by-laws of a telephone company	6
Under Section 96: For the approval of agreements providing for interchange of service	4
Under Section 101: For the approval of sale of telephone systems	7
Under Section 103: For the approval of charges for telephone service	19
Under Section 109: For authority to expend a portion of the moneys set aside for depreciation, upon new construction or extension or in the purchase of securities	31
Total Number of Applications	93

The continued policy of the Board in endeavouring to secure an amicable settlement in matters in dispute between the applicant and respondent has proved successful in the majority of cases.

In addition to the applications and complaints referred to, a vast amount of correspondence relating to telephone matters has been dealt with by the Board's Telephone Department, through the medium of which much information and assistance has been given to municipalities, companies and other persons interested, and many difficulties which might otherwise have necessitated a formal application and public hearing have been satisfactorily adjusted.

During the year the following changes were made in the Board's records of Telephone Systems coming within its jurisdiction:

A new telephone company to be known as the Red Lake Telephone Company, Limited obtained Letters Patent of Incorporation.

The Northern Telephone Company, Limited, acquired the Telephone System of the Municipality of Hilliard, comprising 28 telephones.

The entire undertaking of The Adelaide Telephone Company, Limited, and The Falkirk Telephone Company, Limited, was acquired by Mr. Delmar Gregory Wadsworth who is operating the combined systems under the name of The Falkirk Telephone System.

The undertaking of The Lambton Telephone Company, Limited, was acquired by Mr. Clarence R. Hedegard who is operating the System under the name of the Lambton Telephone Company.

The number of telephone systems within the jurisdiction of Ontario of which the Board has record is 570, operating 126,576 telephones, 31873 miles of pole lead carrying 205,043 miles of wire and representing an investment of over $12,000,000.

There are ten systems owned and operated by municipalities under the provisions of Part I of "The Telephone Act" viz: the Cities of Fort William and Port Arthur, the Towns of Cochrane, Dryden, Fort Frances, Kenora, Keewatin and Rainy River, and the Townships of Alberton and Caledon.

One hundred and twenty systems are now established and operating under Part II of "The Telephone Act" and furnishing service in two hundred and seventy-seven towns, villages and townships.

There are seventy-one systems owned and operated by individuals or partnerships of less than five persons, three hundred and fifty by Incorporated Telephone Companies, eleven by Incorporated Companies other than Telephone Companies, and eight by Federal and Provincial Government Departments and Commissions.

In addition to the before mentioned systems, the Forestry Branch of the Department of Lands and Forests is operating an extensive system in connection with its work of fire prevention. This system comprises 764 telephone stations, 2,014 miles of pole lead, 1,193 miles of tree line, and 5,851 miles of wire, the total investment being $318,131.10.

Detailed statistics and other information relative to these systems will be found in the appendix to this report, entitled "Telephone Systems, 1943."

JAS. A. McDONALD,
Inspector of Telephone Service.

ABSTRACT AND SUMMARY

DECISIONS OF THE BOARD

ARBITRATIONS

P.F. B-179

IN THE MATTER of Section 79 of "The Highway Improvement Act" (R.S.O. 1937, Chapter 56),

AND IN THE MATTER of the fixing of Compensation to be paid to (Mrs.) Catharine H. Abohbot by the Department of Highways of the Province of Ontario, in respect to the expropriation of Parts of Lots 113 and 114, Registered Plan Number 35, City of Niagara Falls, in the County of Welland and Province of Ontario.

BETWEEN:

MRS. CATHARINE H. ABOHBOT,

Claimant

—and—

THE DEPARTMENT OF HIGHWAYS OF THE PROVINCE OF ONTARIO

Respondent

COUNSEL:

C. F. H. Carson, K.C., and
W. J. McBurney..... For the Claimant

G. W. Mason, K.C., and
J. D. Arnup..... For the Respondent

BOARD'S DECISION

THIS IS AN ARBITRATION resulting from the expropriation by the Department of Highways of Ontario of the north-easterly corner of Newman Hill and River Road, being Lot Number 114 in Plan 35 of the City of Niagara Falls. The said lands were owned by the Claimant and on the south-easterly portion thereof was constructed a two-storey brick building, the lower storey of which was occupied by the Claimant as a gift shop, and the upper storey of which was occupied by her as an apartment. On the north-westerly part of the said land was constructed a one-storey tile building occupied by the Claimant's son, Winston Abohbot, as a restaurant. On the rear or westerly portion was constructed a storage building and a garage with a ramp leading up to it.

A bridge known as the Honeymoon Bridge spanned the Niagara River opposite Lot 110 on the westerly side of the River Road which street extended from Clifton Hill along the westerly bank of the Niagara River. The Niagara Parks Commission owned the lands south of Clifton Hill extending southerly along the westerly bank of the river opposite the American Falls, past the Horseshoe Falls and the rapids above the Falls. These lands were developed to a high degree as gardens, walks and drives, and there had been constructed thereon the Table Rock House, the Refectory and the Administration Buildings, all of which were in keeping with the surroundings. With the exception of buildings at the bridge approach, and the rails of the International Railway, there were no erections on the east side of the River Road. On the west side of River Road, from the corner of Clifton Hill, were the Clifton Hotel site, having a frontage on River Road of 397 feet, next northerly was the site of the Lafayette Hotel, having a frontage of 62 feet on River Road. The next porperty, Lot 110, was owned by the International Railway Company and was vacant except for a small building about the centre of the lands. The lot was directly opposite the approach to the bridge. The next lot northerly was owned by the Canadian National Railways on the northerly portion of which had been constructed a pretentious building known as the Tower Inn. On the north side of Tower Inn was Newman Hill, a new street which had been opened about 1929. On the northerly side of Newman Hill and fronting on the River Road was the Claimant's property, on which were constructed, in 1932, the

buildings before mentioned. On the northerly part of the block and extending to Alma Street was constructed a large building owned by one Melbourne, the front portion ground floor of which was occupied as a restaurant and gift shop and the upper floor as a dance hall. On the north side of Alma Street were two buildings owned by one Garzo and between these two buildings was a vacant lot occupied in the summer as a soft drink stand and covered with a canopy. On the north-east corner of this block was a gas station owned by the Imperial Oil Company.

Prior to 1928 a new street known as Falls Avenue was opened and constructed some distance west of River Road and extended from Bender Street to Clifton Hill. Shortly after the opening of this street, it was continued through the Park Commission lands as a driveway. In 1929 the General Brock Hotel was built on Falls Avenue. In 1932 the International Railway Company ceased operations, and in the same year the Clifton Hotel was destroyed by fire. During the fire, the Lafayette Hotel was damaged, but was immediately afterwards repaired and continued to carry on business. On June 1st, 1933, the Clifton Hotel site, having a frontage of 397 feet on River Road and extending westerly to Falls Avenue, was purchased by the Welland Securities Company, a company owned by Mr. Harry Oakes, now Sir Harry Oakes, for $200,000.00. About the same time the Lafayette Hotel was purchased by the Welland Securities Company for $100,000.00. The purpose of these purchases was for the conveyance of the lands to the Niagara Parks Commission for the erection of a Garden Theatre to be called the Oakes Garden Theatre. Until the time of the fire, the first floor of the Clifton Hotel had been used as stores for the sale of souvenirs and china and as a large restaurant. After the fire, some of these businesses were removed to Falls Avenue and Clifton Hill, others were discontinued.

After the International Railway ceased to operate in 1932, its right of way along the River Road and through the Parks Commission land was taken over by the Parks Commission. The tracks on River Road were removed, the street was widened and improved, and a stone fence was built along the easterly limit of the street. On the 22nd day of January, 1938, the Honeymoon Bridge collapsed, and from that time until the date of expropriation, traffic from the United States was compelled to use the lower bridge and the Queenston Bridge. The business done on the property of the claimant was entirely with tourists who purchased souvenirs on which there was a very large profit.

The Claimant's property had a frontage of 77.10 feet on River Road and extended westerly 164.75 feet along Newman Hill. A cement block garage and a frame building used as a storehouse were erected on the westerly portion of the land. The rock came to the surface on the westerly portion and there was some grade on Newman Hill.

H. W. Caswell, a local real estate agent, was called by the Claimant. He said that he had no experience in the sale of land along the River Road in Niagara Falls, that the real estate business in that section of Niagara Falls had been at a stand-still for ten years, and that he had therefore refused to take listings. He refused to rely on the Clifton sale because it was a large block of land and it would be unwise for any person to purchase the land as an investment. He did consider and rely on the sale of the Lafayette Hotel to the Welland Securities Limited as being applicable, but he treated it as a sale of land only. In his opinion the Abohbot property was a more valuable property than the Lafayette property by reason of its shape. He treated the Lafayette sale as the sale of 62 feet of land fronting on River Road at $1,600.00 per foot. He placed a value on the corner shop belonging to the Claimant 50 by 100 feet at $1,500 per foot or $75,000.00, on the northerly 27.10 feet by 100 feet of $1,200.00 or $32,520.00, and the rear of the land, having a frontage of 64.75 feet on Newman Hill of $500.00 per foot or $32,375.00, a total valuation of the Abohbot property at $139,895.

In the opinion of this Board it would be only fair in analysing the sale of the Lafayette property to take into consideration the following facts: This property was required by Mr. Oakes, of Welland Securities to round out, in connection with the purchase by him of the Clifton site, a location for the Oakes Garden Theatre to be erected by the Parks Commission. On the Lafayette property was a four storey brick hotel which had been damaged to some extent at the time of the Clifton fire, but which was immediately repaired and continued operation. It was in competition with the General Brock Hotel in which Mr. Oakes had an interest. In the assessment of this property for 1932, the lands were assessed at $14,500.00 and the buildings for $41,500.00. The property has a frontage of 62.51 feet on River Road and extended to Falls Avenue, having a frontage on Falls Avenue of 18 feet. Williams, the owner of the Lafayette Hotel, was being pressed for payment of some creditors.

The Clifton site immediately adjoining the Lafayette to the south and extending to Clifton Hill, by far the most valuable site in Niagara Falls, having a frontage of 397 feet on River Road and extending the full width back to Falls Avenue and along Clifton Hill, was sold at approximately the same time for $200,000.00. To consider the Lafayette sale as a sale of land only for $100,000.00, would give that land a value of $7.70 per square foot

while the Clifton sale at $200,000.00 would give that land a value of $1.44 per square foot. To value the Abohbot property at $139,895.00 would give that property a value of $11.04 per square foot.

C. R. DeMara, a Toronto realtor, was also called by the Claimant. He placed a value on the Abohbot property as shown on Exhibit 59. He had no experience in the sale of land along the River Road in the City of Niagara Falls, but had purchased a property for one of his clients on Queen Street in the City of Niagara Falls. He is a realtor of wide experience. In his opinion there had been no sales in the River Road section of Niagara Falls which would be of much assistance to him. He did consider the sale of the Lafayette and Clifton sites treating the Lafayette sale as a sale of land only having a frontage on River Road of 62 feet at $100,000.00 and the Clifton site as a sale of land only having a frontage of 397 feet on River Road at $200,000.00. He dealt with these as one sale of 460 feet on River Road frontage of $300,000.00. He said that he broke this sale up and gave to the Falls Avenue frontage one-quarter and to the River Road frontage three-quarters of the sale price, and from that he placed a value of $750.00 per foot for the southerly 100 feet on River Road, $400.00 per foot for the inside 260 feet, and $450.00 per foot for the northerly 100 feet of this property. He said that he gave the northerly one hundred feet a higher price than the middle portion because it had some corner value. At the time of the sale of his property, the Honeymoon Bridge crossed the river almost directly opposite this property. He said that in his opinion after these sales, all the business area of this section of Niagara Falls had been moved north some 460 feet and that the Abohbot property had immediately become the focal point, as he called it, in that section of Niagara Falls. He did not consider the lands between the Lafayette property and the Abohbot property as being much competition to the Abohbot property, although the Canadian National Railway property immediately south of the Abohbot property (Newman Hill intervening), had been developed by the erection of the Tower Inn which was used by the railway as a terminal ticket office, restaurant and gift shop. He placed a base value of $400.00 per foot for the River Road frontage and in his opinion the base value of the Abohbot property was two to two and a half times this amount or a value of $900.00 per foot as an inside lot. He could give no basis for this opinion except his experience. In Exhibit 59 DeMara makes three valuations, A, B and C. In A he arrives at a valuation for the Abohbot lands by summation at $127,220.00. This included the addition by him of a plottage value of 10% on $115,660.00 being the sum of $11,560.00. In his cross examination he admitted that this $11,560.00 should not have been added and that his total valuation should have been $115,660.00. He valued the easterly 100 feet having a frontage of 77 feet on River Road at $900.00 per foot making a total of $69,300.00, and to this he added for corner influence a further $24,000. He valued the rear portion of this property having a frontage on Newman Hill of 65 feet at $22,360.00, giving to that property a value of $344.00 per front foot for 65 feet by 77 feet in depth. His valuation B is a valuation by capitalization of income. In that valuation he erects on the rear portion of the lands five stores from which he estimates the owner shall receive a rental of $4,650.00 per year. He estimates the rental value of the Gift Shop property at 15% of the average gross sales for 1936 to 1940 or $4,200.00 per year. He estimates the rental value of the restaurant and outbuildings at 15% of the gross sales or $3,600 per year. He estimates the rental value of the upstairs apartment at $1,800.00 per year or a gross rental value for the present buildings of $9,600.00 per year in addition to his estimated rental of $4,650.00 per year for the five stores which he would erect, and arrives at a valuation for the land and buildings to $180,440.00. His valuation C is arrived at by capitalization of income. In C he does not build the five stores on Newman Hill frontage, but divides the store occupied by Mrs. Abohbot having a frontage of 46 feet 4 inches on River Road, into three stores with frontage of 18 feet, 14 feet and 12 feet from which he estimates the owner would get an annual rental of $5,900.00. He estimates that the owner would receive from the restaurant property occupied by the son a rental of $3,000.00 per year and for the apartment over the gift shop $1,200.00 per year or a total gross annual income of $10,100.00. From this, after deducting expenses, by capitalization at 5%, he arrives at a value for the land of $145,534.00. In neither B nor C has he added the value which he places on the garage, storage building and ramp erected at the rear of the premises. In A he valued these at $1,112.25. In cross examination Mr. Mason called his attention to the fact that his total valuation A of land and buildings was $164,057.00. This included $1,112.25 for the outbuildings and ramp. Deducting $1,112.25 from this total valuation of $164,057.00 would give his valuation in A of $162,945.00. Add his valuation B by capitalization of income $180,440.00 to valuation C by capitalization of income $145,534.00, and dividing by two, would give the average valuation in B and C of $162,987.00. Is this a co-incidence as claimed by DeMara or did he take as a basis for his valuation A the average of the two capitalizations B and C of income? In cross examination he reduced his valuation of $145,534.00 to $120,339.00.

It is admitted that the Abohbot property was properly developed. Mrs. Abohbot said that after the death of her husband in 1936, she was able to operate her store to better advantage and that she made higher profits by reason of that. Her average profits in four

years from 1936 to 1940 was $5,921.80. In this nothing was allowed by her for rent or her own services. Mrs. Abohbot says that she made all of the purchases and managed the store. She had average gross sales during those four years of $28,048.13 and an average annual gross profit of $5,921.80 (Exhibit 29). This business was mostly the handling of china and souvenirs, most of which sales would be of small value. To charge a reasonable salary of even $1,500.00 and a reasonable amount for depreciation, say $500.00, and a rent as suggested by DeMara of $4,200.00 would mean an annual net loss of $278.20. Under the circumstances the property being properly developed, the business being well managed, could it reasonably be suggested that a tenant could pay a rental of $4,200.00 per year? Hand who operated three stores in the block north of the Abohbot property, and which three stores had a frontage of 46 feet, paid $1,000.00 per year for each store or $3,000.00. Could it reasonably be suggested that a person would rent the restaurant building having a frontage of only 31 feet just south of the Hand stores for $3,600.00 per year. Could it reasonably be suggested that any person would pay $1,800.00 per year rental for the apartment over the gift shop situated in that section of Niagara Falls? Could it reasonably, in the face of the evidence, that there were not sufficient stores on River Road to take care of the tourist business, and that there was no local business in that section, that a person could rent five stores on Newman Hill on which there was very little, if any traffic, for $4,650.00 per year? Under these circumstances could it be expected that this property would rent for sufficient money to pay the owner a reasonable income on $180,000.00 or $167,000.00 or even $155,000.00.

Caswell and DeMara were witnesses for the claimant who attempted to fix a value for the land.

For the respondent, R. C. Young, a local realtor, valued the Abohbot land at $350.00 per foot frontage or $26,950.00. In placing these valuations on the lands, he took into consideration the Clifton and Lafayette sales and the Carzo and Imperial Oil properties settlements between the owners and the Department of Highways, and has knowledge of conditions in that part of Niagara Falls. He says that from 1933 to 1940 there were no sales of any lands in that area. He pointed out that the lands of the International Railway Company and part of the lands of the Canadian National Railway were vacant and remained vacant during those years, and that a lot fronting on River Road in the Garzo block had remained vacant except for the erection of a soft-drink stand covered with canvas; that the sales made between 1926 and 1932 had been at the highest prices known in that section of Niagara Falls, and that the prices had not been as high since 1932. He knew all of the buildings on River Road and their value. He knew the Lafayette Hotel and considered it a valuable hotel, situated as it was on River Road almost directly opposite the bridge entrance. In his opinion the collapse of the Honeymoon Bridge in 1938 had a very detrimental effect on properties in that area and that even with the improvements that had been made on River Road during the ten or twelve years prior to 1940, properties in the area were less valuable after the collapse of the bridge than they had been before. In analyzing the sale of the Lafayette, he felt that it was fair to divide $100,000.00, the sale price, between the building and the land in accordance with the assessment on the buildings and lands, giving to the buildings a value of $70,000.00. He analyzed the Clifton and Lafayette sales as a sale of land only for $230,000.00. He divided the River Road frontage valuations of this property as follows:

The southerly 100 feet at $500.00 per foot.
The next 260 feet at $400.00 per foot.
The northerly 100 feet at $450.00 per foot.

He gave the northerly 100 feet an extra $50.00 a foot value because of corner influence and the fact that it was almost directly opposite the bridge. He said that in his opinion the frontage owned by the International Railway Company and by the Canadian National Railway was much more valuable than the Abohbot frontage. He valued the Melbourne property immediately north of the Abohbot property at $300.00 per foot and the Garzo frontage at $270.00 per foot as of 1940. He said that the Melbourne property had been purchased in 1925 at $294.00 per foot and that that was the highest price ever paid for River Road frontage. In his opinion the improvements on River Road and the taking of the Clifton and Lafayette properties out of business competition did not counteract the loss to the Abohbot property by the collapse of the bridge.

W. H. Bosley, realtor of Toronto, placed a value of $350.00 per foot or $26,950.00 on the Claimant's land although in his opinion that price could not be obtained in the open market. He criticized the market value of $125,000.00 for the land placed by DeMara on page 1 of Exhibit 59, and pointed out that the Clifton site was ten times the size of the Abohbot property and therefore if DeMara's valuation was right, it should have been sold for $1,250,000.00 instead of $200,000.00. In his opinion the value of the Abohbot site was increased to some degree when the Oakes Garden Theatre was built upon the site of the Clifton and Lafayette Hotels. He said that the business formerly carried on on these sites

had been decentralized. He considered all of the sales in the vicinity and was of the opinion that they had some bearing on the valuation. He analyzed the sales of properties in the vicinity. In the sale of the Lafayette property at $100,000.00, he did not treat this as a sale of land alone but considered that the building should be treated as of value to the land. It was a four-storey brick building being operated as a hotel, and from his conversation with Young and the other valuators who knew something of the value of the Lafayette Building, he was of opinion that the fairest way would be to divide the sale price of $100,000.00 into the ratio of the assessment of land and buildings. To arrive at the division of $100,000.00, he relied on the judgment of Young as to the value of the buildings, and the assessment. In 1933 the land was assessed at $14,500.00, buildings were assessed at $41,500.00. After the sale to the Welland Securities Company, the land assessment was increased to $21,700.00. This was reduced upon appeal to $18,000.00. In his computation Bosley took the assessment of the land at $18,000.00 and the assessment of the building at $41,500.00, and arrived, on a division of $100,000.00 in those proportions, at $30,000.00 for the land and $70,000.00 for the building. This gave a square foot value to the land of $2.30. He placed an average value on Falls Avenue frontage on the Clifton and Lafayette sites of 388'6" of $80.00 a front foot or $31,080.00. He then broke up the River Road frontage and valued the southerly 100 feet at $500.00 per foot, the next 260 feet at $400.00 per foot, and the next 100 feet at $450.00 per foot or a total of $199,000.00.

(In his evidence, DeMara treated the Lafayette sale as a sale of land only. In DeMara's opinion the River Road frontage was three-quarters of the value and the Falls Avenue frontage was one-quarter. He broke up the valuation of the River Road frontage as follows:

$750.00 per foot for the southerly 100 feet.
$400.00 per foot for the next 260 feet.
$450.00 per foot for the northerly 100 feet.)

DeMara and Bosley arrived at the same valuation for the inside land.

Bosley's analysis in the end gave him a square foot valuation as follows:

Clifton site	$1.44
(This was a large block of land without buildings).	
Lafayette	2.30
Melbourne	2.11
Garzo	2.11
Imperial Oil	1.00

When the Abohbot 10 feet was expropriated in 1932, the valuation allowed by the Board worked out at $2.00 per square foot for the land taken. In Bosley's computation, he found that the frontage valuation of the sales analysis were as follows:

Imperial Oil	$140.00
Garzo (from Imperial Oil)	133.00
Garzo (from Davidson)	200.00
Garzo (from Manufacturers' Life)	248.00
Melbourne	294.00
(Young says that this was the highest price paid for frontage on River Road up to that time.)	
Clifton and Lafayette sites	432.00

Evidence was given as to the traffic to and from the United States over the Bridges spanning the Niagara River both before and after the fall of the Honeymoon Bridge and as to the business done by other merchants in the vicinity, and rentals paid.

In 1932 ten feet of the frontage of the Abohbot property was expropriated by the Parks Commission for the purpose of widening the River Road and the compensation to be paid therefore was submitted to this Board, although at that time differently constituted. In the award, a copy of which was filed as Exhibit 104, the Board found on page 2:

> "..... There was considerable evidence as to the value of the whole of the land, but the evidence both of the Claimant and of the Respondent rather established the value of the land in question at $22,500.00. The land, if taken from the front of the lot and placed in the rear as suggested by the solicitor for the Respondent, would have a frontage of ten feet on Newman Hill Street, and would be worth $100 a foot or $1,000.00 according to the admission of Counsel for the Respondent.

"The Board is of the opinion that it would hardly be fair to the Claimant to take ten feet of his property from the front of the land and give it that value which would be the least that could be given to any part of his land, and although it does not deprive the Claimant of the frontage on River Road, yet this Board is inclined to give to the ten feet expropriated a valuation of $150.00 a foot or $1,500.00."

The Abohbot property valued at $22,500.00 as above would give a valuation for the 77.10 feet frontage of $290.00 per foot. Has this land increased in value between 1932 and 1940 to such an extent as to warrant Caswell in placing a value of $500.00 per foot for the 64.75 feet frontage at the rear on Newman Hill or $1,500.00 per foot frontage on River Road for the southerly 50 feet and $1,200.00 per foot for the northerly 27.10 feet or to warrant DeMara in placing a valuation of $900.00 per foot plus $310.00 per foot for the 77'10" frontage on River Road or $344.00 per foot for the 65 feet frontage on Newman Hill? After the date of the above award the Clifton and Lafayette Hotel sales had been made, the Oakes Garden Theatre was constructed, the International Railway Company ceased operation and the tracks had been removed, the River Road frontage had been improved and widened, the gift shop and restaurant business formerly carried on in the Clifton and Lafayette buildings had been shifted to other locations or ceased operation, a new gift shop had been opened by the Parks Commission near the bridge entrance, the Honeymoon Bridge collapsed, the new Abohbot building had been constructed, and business conditions throughout Canada and the United States had improved.

In her evidence, Mrs. Abohbot said that during the lifetime of her husband, she had not been allowed to increase and improve her stock of merchandise as she wished, but after his death in 1936, her stock had improved and from that time on her business increased. She said she "did it all myself and with great difficulty got it to the place where I knew I owned that." It must not be overlooked that in 1932, during the lifetime of Mr. Abohbot, the new building was constructed.

James R. Mathews, the accountant who prepared the Applicant's income tax return, carried the Abohbot property both land and buildings in those returns at $40,000.00. In preparing the Succession Duty Affidavits for her husband's estate, Mrs. Abohbot valued this property at $25,000.00 because she said that Mathews said that it would be difficult to sell the property and $25,000.00 would be reasonable.

The Board has carefully considered all of the evidence adduced and has read and considered the following authorities cited by counsel in argument:

Frazer vs. Frazerville, 1917 A.D., 187.
Lennox vs. Toronto Board of Education, 58 O.L.R. 427.
Pastoral Finance vs. The Minister, 1914, A.C. 1083.
Schooley vs. Lake Erie & Northern Ry., 53 S.C.R. 416.
King vs. Spence, 1939, Ex. Ct. Rep. 340.
Russalt vs. The King, 1929, Ex. Ct. Rep. 8.
King vs. Goldstein, 1924, Ex. Rep. 55.
Meyer vs. Toronto, 30, O.L.R. 426.
Forbes vs. Toronto, 65 O.L.R.
Cripps on Compensation, 8th Edition.
Torrance vs. Ontario, 52 O.L.R. 325.
Rex vs. Spencer, 1929, Ex. Ct. Rep.

The Board finds that the Claimant's property was properly developed and was well suited for carrying on the business which she operated and the business operated by her son. It would not have been wise to attempt a further development of the westerly portion of the lot having a frontage on Newman Hill, as this part of the property was of greatest value when used in connection with that part facing River Road. At the time of expropriation, there were sufficient shops to take care of all of the business being done in that section of Niagara Falls.

The Claimant's property was not, as stated by DeMara, the "focal point." It would have been much better situated had it been nearer to Clifton Hill.

The Claimant's business was practically obliterated by the expropriation and by reason of her physical condition. Mr. Hand who was carrying on the same class of business on on River Road and on Falls Avenue at the time of expropriation, immediately moved his stock from River Road to Falls Avenue where his business had been very successful. Mrs. Abohbot claims that during the four years between 1936 and 1940 she had average net profits from her business of $5,921.80. Whether this included the rentals paid by her son has not been shown. She did not take into account anything by way of salary for herself or

rental. In the opinion of the Board, a fair rental for her premises would be $3,000.00 annually and a fair salary to manage such a business as she was carrying on would be $1,500.00, so that the result with reference to her average net profits would be as follows:

Average net profits		$5,921.80
Rent	$3,000.00	
Mrs. Abohbot's salary	1,500.00	
		4,500.00
Average net profits		$1,421.80

The parties agreed on the valuation of the buildings at $35,000.00.

A claim for $14,976.64 was made by the Claimant for her stock-in-trade. The Respondent purchased the stock-in-trade on the 13th day of December, 1941, for $7,200.00. This purchase included premiums on insurance paid, cartage, storage and 10% on the invoice price of the said stock. A cheque for the said sum was sent by Messrs. Mason & Co. to Mr. Carson on the 15th day of January, 1942, and was immediately sent by him to Messrs. McBurney and McBurney, of Niagara Falls.

The parties agreed upon a valuation of $775.00 for the trade fixtures other than those attached to the lands, and the Board finds that the sum of $350.00 is an ample allowance for moving, packing, storage and insurance. These two amounts are hereby awarded to the Claimant.

During the course of argument the parties agreed upon the sum of $35,000.00 as the value of the buildings erected upon the Claimant's land including the outbuildings, concrete ramp and fixtures.

In fixing the value of the land the Board is of the opinion that the estimate formed by DeMara both by capitalization of income and by fixing a base value of $400.00 per foot frontage increasing that to $900.00 and adding to that $310.00, and fixing a price of $344.00 per foot frontage for the land on Newman Hill, is unreasonable and untenable and can not be substantiated. The Board must see that the Claimant receives proper and adequate compensation so that she will be neither richer nor poorer by reason of the expropriation. "The value to be ascertained is the value to the seller of the property in its actual condition at the time of expropriation with all existing advantages and with all its possibilities, excluding any advantages due to the carrying out of the scheme for which the property is compulsorily acquired." Toronto Suburban Railway vs. Everson 54 San. Sup. Ct. Rep. 395

In the opinion of the Board neither Bosley nor Young gave sufficient value to the Claimant's land to her, or to the improvements made in that area by the Niagara Parks Commission and the effect of those improvements on the Claimant's property. Her property was forcibly taken. It is impossible for her at her age and her physical condition to open a new store. Her home is gone. It might be true that she could not sell in the open market for $350.00 per foot for the land, but that is not the question to be decided by this Board. The Board must determine the value of the property to her at the time of expropriation with all its existing advantages and all its possibilities.

The Board after full consideration of all of the evidence, taking into consideration the value of the land to Mrs. Abohbot with its existing advantages and possibilities, and the fact that the land was forcibly taken from her, awards to her the sum of $40,000.00 for the said lands, which sum is sufficiently generous to allow for all its existing advantages and possibilities and for forcible taking except a further allowance of $5,000.00 to be awarded for business disturbance.

The Board therefore awards to the Claimant the sum of $81,149.15 as follows:

1.	For the land	$40,000.00
2.	For the Buildings	35,000.00
3.	For business disturbance	5,000.00
4.	For trade fixtures (as agreed)	775.00
5.	For moving	350.00
6.	Interest on $7,200.00 from Dec. 14th, 1941 to Jan. 19th, 1942, at 5%	24.15
		$81,149.15

In addition to this Respondent has paid to the Claimant the sum of $7,200.00 being the purchase agreed upon between the parties for the stock-in-trade, insurance, cartage, storage and in addition 10% on the invoice price of the said stock in-trade.

Interest at 5% from the date of taking (which the Board finds to be the 26th day of May, 1940) to date of payment shall be paid on $81,125.00 (Items 1 to 5 inclusive) by the Respondent to the Claimant.

As to costs, at the time of expropriation and immediately thereafter the Claimant refused to see any agents of the Department with reference to settlement of the value of her property. She refused to give up possession until an order had been made by the Judge of the County Court of the County of Welland, and even after that date the key was not delivered to the Department, but according to the evidence was placed in a drawer in the building. On the 5th day of June, 1941, N. H. Richardson, the chief property valuator for the Department of Highways, wrote a letter to Messrs. McBurney and McBurney, solicitors for the Claimant, offering them on her behalf the sum of $85,000.00 in full payment of all her claims. On the 6th day of June, 1941, Messrs. McBurney and McBurney replied to Mr. Richardson by letter saying that the amount offered is "simply absurd and our client could not think of accepting it." The arbitration proceeding before the Board commenced on the 10th day of June, 1941. The claim as filed by the Claimant was $258,758.82, made up as follows:

1.	Lands	$150,000.00
2.	Buildings, including Fixtures	42,479.82
3.	Ten per cent. (10%) for compulsory taking	19,247.80
4.	Trade Fixtures and Equipment	1,664.56
5.	Stock-in-trade	14,976.64
6.	Business Disturbance	30,000.00
7.	Packing and moving expenses	300.00
8.	Storage of Stock-in-trade, Trade Fixtures and Equipment	50.00
9.	Insurance on Storage	40.00
		$258,758.82

The claim was unreasonable. The Claimant refused to attempt a settlement and even when before the hearing commenced the Respondent offered $85,000.00 as settlement, it was refused. Under the circumstances, the Board does not see fit to award costs to either party. The fees of the Board fixed at $600.00 shall be paid by the Respondent and the Respondent shall deduct one-half such fees from the award allowed the Claimant and retain same.

Dated at Toronto this 23rd day of April, A.D., 1942.

R. S. COLTER,
Chairman.

W. P. NEAR,
Vice-Chairman.

P.F.B.-531

IN THE MATTER of the Application of Winston W. M. Abohbot for the fixing by the Board of compensation for expropriation of certain leasehold interest by the Department of Highways of Ontario, in certain property at Niagara Falls, Ontario, known as "The Cliff Dining-room," on the River Road, —being part Lot 114, Plan 35, City of Niagara Falls.

BETWEEN:

WINSTON ABOHBOT

Claimant

—and—

THE DEPARTMENT OF HIGHWAYS, OF THE PROVINCE OF ONTARIO

Respondent

———————

COUNSEL:

C. R. Bigelow ..... For the Claimant

G. W. Mason, K.C., and J. D. Arnup ..... For the Respondent

———————

BOARD'S DECISION

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THIS IS AN ARBITRATION arising out of the expropriation by the Department of Highways of the lands of Catharine Abohbot, being Lot Number 114, Plan 35, having a frontage of 77.10 feet on River Road in the City of Niagara Falls, part of which lands were leased by the Claimant.

In 1932 the owners had erected a building on the southerly portion of the lot, and leased the northerly portion to the Claimant under terms set out in a lease dated the 23rd day of May, A.D., 1932 (Exhibit 4). On this property having a frontage of thirty-one feet, three inches on River Road, the Claimant erected a one-storey building which he used, up to the time of expropriation, as a restaurant. In 1937 he completed an addition to the building. Under the terms of the lease the Claimant was to pay a rental of $800.00 per year for the first five years, and $900.00 per year for the last five years. The lease provides: (page 3).

> "Provided always that the lessor is to have the privilege of purchasing the building upon the said lands erected by the lessee at any time at the actual cost of construction of the same with interest at the rate of seven per cent. per annum from the time of completion of the same. And provided always that out of the rentals above provided an amount equal to one-tenth of the cost of construction and interest at 7% per annum on the balance remaining unpaid shall be allowed upon the said purchase price by the said lessee, and the balance of the Eight Hundred Dollars for the first five years and Nine Hundred Dollars for the succeeding five years less 7% of the balance remaining unpaid of the said purchase price shall be the cash rental of the lands herein described exclusive of the said building. The rent shall be due and payable on the first Tuesday in September after Labor Day. And the said Lessee hereby covenants and agrees that he will not either directly or indirectly, either as principal or agent carry on or be engaged or concerned or interested in or in competition to the business carried on by the said lessor on the adjoining premises during the currency of this lease, and in particular not to engage in the souvenir business.
>
> And the said lessee hereby covenants to keep the said building in good repair;
>
> In the event of lessor exercising the privilege of purchasing the building before the expiration of the term herein, the said rental of $800 or $900, as the case may be, shall be payable in full in cash."

The Claimant paid from and including the years 1932 to 1939 the following sums as Cash Rent (Exhibit 6): $383.37, $235.40, $259.65, $283.85, $308.15, $429.36, $456.90, $480.90.

Notice of Expropriation was given on the 18th day of April, A.D., 1940, but the Claimant did not give up full possession of the premises until the 27th day of May, A.D., 1940.

On the 10th day of June, A.D., 1941, after Notice of Expropriation, the Claimant entered into an agreement with his mother, Catharine Abohbot, by which his mother was to

pay him the sum of $10,000 out of her award for the building erected by him and the Claimant released all claims against her, but he retained his claim against the Department on account of his lease which he agrees was to expire on the 22nd of May, 1942.

Exhibit 15 shows that the Restaurant Building and the addition cost:

First Restaurant building	$3,422.47
Addition	4,416.68
Old Store	300.00
Fixtures, etc	853.56
Painting, etc	167.04
	$9,159.75

The Claimant filed a claim dated the 11th day of October, 1940, which asked for damages in the sum of $58,630.00 with interest from April 16th, 1940, until payment. This claim was withdrawn and an amended claim, dated the 8th day of September, A.D., 1941, asking damages in the sum of $36,025.00 was filed, made up as follows:

1. Compensation for the loss occasioned to me by reason of the expropriation on the 16th of April, 1940, of the said leasehold premises	$30,000.00
2. Compensation for depreciation on fixtures and equipment removed from premises and put in storage	2,500.00
3. Incidental expenses of packing, moving, wastage, storage, et cetera	250.00
4. Compensation for compulsory taking of premises, inconvenience, loss of time, et cetera	3,275.00
	$36,025.00

Interest on the said sum of $36,025.00 at the rate of 5% per annum from the 16th of April, 1940, until the date of payment, together with costs of these proceedings.

After giving up possession the Claimant stored his equipment in a building owned by a relative. He has paid no rental for this building but claims for 6 months' rent the sum of $120.00. This equipment with Claimant's estimate of value is shown in Exhibit 9A. This Exhibit also shows the prices and total amount the Claimant says would be obtainable upon sale. In his valuation (9B) he has given the cost of some of the articles which make up his claim, or if he did not know the cost, he placed a value. It is interesting to look at some of these values:

2 Oak Barrels and Stands (9A, page 1)	$ 20.00
These were two small barrels for advertising purposes.	
Brass Tea Urn (antique) (9A, page 1)	50.00
18 Tables and 72 Chairs	270.00
These were purchased in 1932-33.	
10 Tables and 40 Chairs, ornamental	430.00
These were purchased in 1937, from the T. Eaton Co., for $386.00 (Exhibit 16). In his evidence he said they were specially made and were as good as new for him. Invoice (Exhibit 16) shows the stock numbers.	
Electric Refrigerator, 1936 Model	600.00
Steam Table, 1936 Model	145.00
Garland Range, 1936 Model	370.00
These are the prices of these three articles new. They were purchased by the Claimant in 1937 after having been used for one year for $	
Linen, Glass, Dinner Silver and Other Table Ware	372.78
Kitchen Ware and Small Equipment	253.58
Other Furniture and Sundry Equipment	618.44
These three items were put in at the 1940 prices. He said they were as good as new.	
Radio (1936)	69.50
This was the cost to him in 1936.	
Mixmaster, purchased in 1934	24.75
This is the 1940 price, new.	
McClary Gas Range (1934)	115.75
This was purchased in 1933 for $118.13, less discount of 2% for cash.	

The Board cannot accept the Claimant's evidence that chairs, tables, stoves, cutlery, linens and other articles after being used for years in the Restaurant are as valuable as when purchased.

The Claimant carried on a large business, a great portion of which was done in the summer months. He says in 1922 when only seventeen years old he started to sell soft drinks and hot dogs at a counter in an old building on his mother's land. In 1932 the old buildings were demolished and the Claimant erected his new restaurant, in which he could seat 72 patrons. Commencing in 1932 his receipts showed an increase each year except the year 1935. It might be noted here that in 1934 he paid $374.15 for licenses. That was the year beverage rooms were opened and that was the only year either before or since in which he paid more than $70.00 for licenses. In 1937 he erected an addition to his restaurant and increased the number of tables to 112 chairs. His receipts continued to increase up to 1940, when the property was expropriated.

When this case was called, counsel agreed that the evidence given in the Catharine Abohbot case should, when applicable, apply in this case. In the former case this Claimant told the Board that the management of his restaurant occupied most of his time, that he and his wife and child generally ate their meals there and further that if he had been leasing from a stranger he would expect to pay 20% to 25% of his gross sales for a five year lease; that in 1940-1941 and 1942 he would pay a yearly rent of $8,500.00 rather than lose the profits. In this case, when asked about his receipts being charged with a salary for management, he said that he was seldom at the restaurant, the management was in the hands of his head waitress, who with the cook did all the purchasing, that he went to the restaurant just before banking hours, would take the receipts and receive from the head waitress the slips from the cash register. He seldom returned to the restaurant. He said that the business did not require management. It ran itself. There was no advertising and that he expected to cater only to tourists who came in for a meal. In 1939 his business brought in $26,088.32 of which $22,593.30 was done during the five months, May to September, inclusive. (Page 2 of Exhibit 6). After deducting cost of merchandise, wages, business tax, licenses and sundry expenses, he shows a balance of $10,755.61 (Exhibit 6, page 1, Line 10).

Exhibit 6 shows that in 1939 he had gross sales of $26,273.32. From this he deducts:

Cost of merchandise sold	$10,895.28
Salaries and wages to employees	3,470.66
Business tax	56.25
Licenses	42.50
Sundry Expenses	1,052.62
Leaving a Net Profit of	$10,755.61

To this he credits his business with "one-third cost retail value, one-third cost price of merchandise" (Exhibit 6) $370.00. In his evidence referring to the year 1938 he said that this item referred to the "cost of the food received by me." Exhibits 7A, 7B and 7C are copies of his menu. In this case the evidence shows that he seldom ate at the restaurant and there is no evidence that his wife and child ever had meals there.

The Claimant also credits the business with $300.00 use of Cliff services re my other investments, as he says he used the office and telephone at the restaurant for taking care of his other investments. There is nothing to show what his investments were, but it was pointed out that in 1939 when he was carrying on his business, he paid income taxes of $1,265.89 while in 1940 after his business had been closed he paid income taxes of $154.57.

The Claimant charged in 1939 for Depreciation $281.15. This is an increase of $90.00 over 1938 and $70.00 over 1937. There is no explanation of the depreciation charge, but in view of the fact that he has charged in the last item "Rent via building or building equity lost or depreciation," it may be taken that it refers to depreciation on his equipment. In his evidence he says his equipment was always kept up and was as good as new and has claimed such value from the Respondent.

The next item in Exhibit 6 is Cash Rent (1939) $480.90. The Lease (Exhibit 4) provides that "In the event of the Lessor exercising the privilege of purchasing the building before the expiration of the term, the said rental of $800.00 or $900.00 as the case may be shall be payable in full in cash." The rental for 1939 should have been $900.00. On the 10th of June, 1941, before the expiration of the lease, the building was purchased by the Lessor for $10,000.00 reserving to the Lessee his claim "against the Department of Highways in respect of the lease between the parties hereto dated 23rd May, 1932, and the use by the Party of the Second Part until 22nd May, 1942, of the lands upon which the 1937 addition was constructed."

The next item "Rent via building or building equity lost or depreciation" is an item inserted for income tax purposes and the Claimant said this was 10% of the cost of the two buildings.

On the evidence the Board finds that in 1939 the Claimant's net receipts were $10,753.61 The Board can not allow the items $370.00 for food or $300.00 for Cliff services as these items have not been proven to the satisfaction of the Board. In the amended claim the sum of $550.00 for Claimant's loss of fixtures, etc., made in the original claim, was abandoned, but the claim for compensation for depreciation on fixtures and equipment removed from the premises and put in storage ($2,500.00) was continued. In the agreement (Exhibit 14) the claimant released all claims in respect of the building "and all fixtures attached to said buildings" to his mother, the owner of the land. The "fixtures" referred to in the amended claim must therefore mean equipment of the Restaurant. This equipment was removed to storage and has since remained there. Much time was spent at the hearing in showing what this equipment consisted of, its original cost, its value as of April, 1940, to the Claimant, and its value if sold by auction. The Board would not accept the evidence as to the value being $4,272.67 as of April 16th, 1940 (Exhibit 9A) and finds that those values are very much overestimated, nor would it accept the "prices obtainable upon sale" ($877.60) (Exhibit 9A) and finds that those prices are very much underestimated. In any event there is no obligation on the Respondent to pay the Claimant for this equipment. It is all movables and with the exception of a few articles can be used in another Restaurant. King vs. Elite 1929 Ex. Ct. Rep. 56. Some of the equipment in the kitchen might not be removed and used in another restaurant with advantage. These are shelving, utility table, cupboard and some other articles. The Board finds that for the Expenses of packing, storage, and cartage $200.00 is a reasonable charge.

As to the claim for compensation for loss occasioned by reason of the expropriation on April 16th, 1940, $30,000.00, the Board finds that the Claimant continued to use the premises for the purpose of his business until May 27th, 1940.

Counsel for the Claimant contends that his client is entitled to be paid his expected profits from the business for the balance of the term of the lease, which expired on the 22nd day of May, 1942. He estimates these profits (Exhibit 8) as being for:

1940	Increase of 25% over 1939 in volume of merchandise sold and profits of	$13,168.89
1941	Increase of 35% over 1940 in volume of merchandise sold and profits of	$18,980.33

In making these estimates he relies on evidence of increased business done by Hand in his premises on Falls Avenue, and the increased business done by the General Brock Hotel. Hand moved his stock from his River Road stores to Falls Avenue and after the expropriation all Restaurants and Gift Shops which had been operating on River Road were eliminated.

As to the equipment removed and stored, the Board finds that there is no obligation on the Respondent to pay more than for damages to equipment in moving and for such of the equipment as could not be used in another restaurant when the Claimant sees fit to re-establish himself, for disconnecting and connecting equipment including settling and time lost in seeking a new location. King vs. Elite Cafe Ltd. 1929 Ex. Ct. Rep. 56, Letros vs. Toronto 56 O.L.R. 175. For this the Board allows the Claimant the sum of $400.00.

The only attempt the Claimant made to re-establish his business was to make enquiry about a vacant lot north of the Garage on Falls Avenue. He said he wished to wait and try to lease one of the stores to be erected on River Road under the new bridge. Although he did not seriously attempt to obtain a location in the vicinity, he thought there was no store he could rent in which he could re-establish his business, and he said it would be unwise to erect a building when stores were to be located under the new bridge which stores might carry on a business in competition. When one considers that he did an annual business in 1928 to 1931 of $28,000, $31,000, $21,600, and $17,000 in the building shown in Exhibit 4A when he had very strong competition, it would have seemed wise on his part in 1940 when there were no restaurants on River Road to serve tourists or the workmen employed in the construction of the bridge, to have made some effort to get into business rather than rely altogether in obtaining damages from the Respondent.

Mr. Bigelow argued that the business done by the Claimant was not the result of his business ability but came to him by reason of his business being located in a building situated as it was on River Road where tourists congregated. He says that his client, by reason of the expropriation, cannot re-establish his business because he could not again get a location to do that class of restaurant business.

To establish his claim that he should be allowed for loss of estimated profits of $13,168 in 1940 and $18,980 in 1941, he filed Exhibit 9A showing an increase of profits for the General Brock Dining Room of 1.7% in 1940 over 1939 and 28.4% in 1941 over 1940, and an increase of 21.4% profits of the General Brock Coffee Shop in 1940 over 1939. The increased profits of the Foxhead Inn and the other restaurant on Falls Avenue, situated at the corner of Falls Avenue and Clifton Hill, were not disclosed. He also shows that the Treasure Chest (Mr. Hand's Falls Avenue store selling gifts and souvenirs) increased its profits 188% in 1940 over 1939 and 137% in 1941 over 1940. Mr. Hand had three stores and there were several additional gift shops on River Road and Mr. Hand was the only one who re-established himself on Falls Avenue. From this it is evident that when restaurants, gift and souvenir shops were closed on River Road, that business found its way to Falls Avenue. It certainly does not assist the Claimant in attempting to establish his claim that his business could be carried on only on River Road. Tourists have to eat. Many of them prefer not to go to an expensive hotel. The evidence does not satisfy the Board that if he had opened another restaurant either on Falls Avenue, Clifton Hill or in a location near the Falls, he would not have prospered. He says that the only vacant building in the vicinity was the one leased by Mrs. Ross on Victoria Avenue near Clifton Hill, and that this was not a success but Mrs. Ross had no equipment and had no money with which to purchase it. She bought some on time payment plan and her business was not successful. The Board would not expect her to succeed, although she did have enough gumption to get out and obtain a location.

The Claimant has made no serious attempt to re-establish his business and the Board is not satisfied on the evidence that he could not have obtained a location in which to carry on, but the Board is satisfied that he could not obtain a location in that locality which would be as valuable to him as the one expropriated. His lease has two years to run. In Meyer vs. Toronto 30 O.L.R. 426, the Claimant was carrying on a boat livery, dance hall and restaurant business. She might have found a location for a restaurant and even a dance hall, but she could not find a location for a boat livery. She was allowed three years' profits for business disturbance and the value of her stock-in-trade.

Letros vs. City of Toronto 56 O.L.R. 175:

P. 178. It must be taken that the value of the premises as they stood prior to the improvement affected by the tenant was the rental reserved by the lease given by Dixon, viz $200 per month for the first ten months and $250 per month for the next succeeding five years and $333.33 per month for the next five years. It was the improvement made by the tenant which warranted the arbitrator in ascribing to the premises an improved rental value of $400 per month. The difference between the rental due to Dixon and $400 per month represented the increased value to the Claimant owing to the special adaptability of the premises to his purposes as a restaurant keeper. It is true that the evidence indicates profits from the business at a much higher rate than this difference but such additional profits as the present Claimant as tenant might have made in conducting his business may be ascribed to his business capacity and personal ability which are not elements available to him in estimating the compensation to be awarded to him for the lands taken.

P. 179. Argument that this case comes within the principle adopted in Meyer vs. Toronto where the allowance of three year's profits for value in use to the owner was made on the footing that the business was totally destroyed by the expropriation and could not be revived elsewhere. In the view of the arbitrator the Claimant had not established this allegation. As to enforced sale of applicant's chattels, I agree with the reasons expressed by the arbitrator and that his finding as to the amount and would disallow this ground of appeal. No allowance as loss in connection with moveables is, in terms, authorized by the statute.

The King vs. Goldstein—1924 Ex. Ct. Rep. 60:

P. 60. The value to the owner of a lease, when he is paying the full rental value of the premises as rent is the right to remain in undisturbed possession to the end of the term.

Whatever loss the tenant may be entitled to recover, expected profits during the eight months should not be the test. Yet when an allowance is made for dimunition of good-will, to some extent that compensation covers loss of profits. It seems that the question of loss of estimated profits is a mode of arriving at the compensation for the value of this unexpired term, can no more be considered than can be considered by the expropriating party the probable loss a lessee might make and claim as set off therefor. The question of the loss of profits per se is too remote. It is personal to the individual.

P. 61. The several legal elements of damages to be considered in assessing the compensation are such as will cover any loss of or diminution in the good-will, thereby letting in some loss of business or estimated profits. Then it should further cover the reasonable cost of removing, seeking a new location, loss of time, storage of part of furniture during eight months, depreciation of fixtures—furthermore a certain amount should also be allowed for the dislocation or disturbance of the business occasioned by such removal.

It seems to have been assumed by Counsel for both parties that the Rental to be paid by the Claimant for the last two years of the term was $900.00 per year. The lease provides that the Claimant pay to the Lessor $800.00 per year for the first five years and $900.00 per year for the last five years. At the date of the lease there was no building upon the lands. The lease provides that the Lessor has the privilege of purchasing the buildings at any time at its actual cost plus 7% from the time of completion. It further provides that out of the rentals above provided $800.00 or $900.00 as the case may be, one-tenth of the cost of construction of the buildings with interest at 7% should be allowed the Lessee and the balance shall be the cash rental of the lands. The building was erected at a cost of $9,159.75. Ten per cent. of the cost would be $915.00. Seven per cent. on the cost would be $641.00 being a total of $1,556.00 to be deducted from the rent of $800.00 in the first year. Exhibit 6, Line 13, shows that in 1932 he paid the Lessor cash rent $383.37 and on Line 15 he takes credit for "Rent via building equity or depreciation $346.40." At this time he owned the building in which he had invested $3,422.37. It is difficult to ascertain what this building is costing him annually.

DeMara, one of the Claimant's witnesses, in his valuation Exhibit 59 at page 9 placed the rental value of the restaurants and outbuildings at $3,600 per year and at page 15 of Exhibit 59 he valued the income to the owner from the Restaurant—Store "D" at $3,000. The Claimant said he would be willing to pay up to $8,500 rental rather than give up the premises but the Board realizes that this was an exaggeration, for if he paid such a rent he certainly could not make his business pay. Bosley and Young, both witnesses for the Respondent, placed the annual rental value of the Restaurant property at $2,400. Hand, who rented three stores with a total frontage of 45 feet north of the Abohbot property, and fronting on River Road, paid a rental of $3,000 per year. His property being farther from the Park, was not as valuable as that of the Claimant.

The fixtures installed in the premises by the Claimant, to improve the service to his patrons, have been sold to his mother and become part of her building, for which he was to pay a rental of $900.00 per year.

The Board is not satisfied on the evidence that it was not commercially feasible for the Claimant to obtain premises in which he could carry on his Restaurant business. Rentals in Niagara Falls are not high, but in the opinion of this Board the premises which he occupied were worth to him as a Restaurant such as he operated, a rental of $3,900 per year. For the remaining two years of his lease he was to pay $900 per year, and the damages which he suffered through the loss of these premises would be the difference between $900 per year and $3,900 per year or $3,000 per year for two years in addition to the allowance for equipment which cannot be removed to another Restaurant of $200, Packing, etc., $200 and Cost of moving $400. The Board therefore finds that the Respondent should pay to the Claimant:

The difference between the Rental value of the premises to him less what he should pay, two years at $3,000 per year	$6,000.00
Value of equipment which cannot be moved	200.00
Expenses of packing, storage and cartage	200.00
Damages to equipment in moving, dis-connecting and re-connecting equipment, time lost in seeking a new location, as before mentioned	400.00
Total	$6,800.00

The Claimant shall be allowed costs fixed at $1,000.00. The fees of the Board fixed at $200.00 shall be paid by the Respondent.

Dated at Toronto this 23rd day of April, A.D., 1942.

R. S. COLTER,
Chairman.

W. P. NEAR,
Vice-Chairman.

P.F.B.-705

IN THE MATTER of Section 79a of "The Highway Improvement Act," (R.S.O. 1937, Chapter 56), and amendments,

AND IN THE MATTER of an application by the Department of Highways for approval of the closing by the Department of certain portions of the Township Roads in the Township of Pickering in the County of Ontario, described as being between Lots 10 and 11 in the First Concession and Lots 6 and 7 in the First Concession between the northerly limit of the right-of-way of the Toronto-Oshawa divided highway and of the southerly limit of the Canadian National Railways right-of-way.

AND IN THE MATTER of the claim of Lorne Puckrin in respect of the closing of the portion of the Township Road between Lots 6 and 7 in the First Concession of the Township of Pickering between the northerly limit of the right-of-way of the Toronto-Oshawa divided highway and the southerly limit of the Canadian National Railways right-of-way.

COUNSEL:

J. H. Arnup ..... for the Department of Highways

C. C. Richardson ..... for Lorne Puckrin

DECISION OF THE BOARD

THIS IS AN APPLICATION by J. H. Arnup on behalf of the Department of Highways under the Highway Improvement Act (R.S.O. 1937, Chapter 56, and amendments, Section 79 (a)), to close the Township Road between Lots 6 and 7 in the Township of Pickering between the north limits of the new divided highway and the south limit of the Canadian National right-of-way. No objection is taken to the closing of the said road but as a result of such closing of the said road, when it takes place, claims for compensation are made by Lorne Puckrin and others.

J. Lorne Puckrin is a farmer and thresher who owns two farms, one being Lot 7, Concession 1, comprising 93 acres, and the second being in Lot 6, Concession 1, and comprising 50 acres. He also rents a third farm of 100 acres in Lot 6, north half of the Broken Front, fronting on the road in question and known as the Levine farm. Puckrin also leases the Brown farm. 100 acres, located south of the Canadian National Railway and one mile east of his 50 acre farm and running to the Base Line. Puckrin also rents from his brother Charles a farm of 117 acres, being in Lots 5 and 6, Concession 3, one and one-quarter miles north of Number 2 Highway.

Mr. Richardson called J. Lorne Puckrin at the Whitby hearing. Mr. Puckrin states that he values his 93 acres with buildings at $20,000, says its damage by reason of the closing of the road is 25%, also that 25% damage applies to the 50 acre farm. In addition to those damages the extra time taken with a team and man to work the farms after the closing of the road he estimates as being lost time of 8½ months of 26 days at $7.50 per day equals $1657.00. He took an option from the Continental Life in September, 1940, for the 93 acres with 2 houses for $19,000.00. The land sold to Defence Industries Limited for defence purposes to the Government was based on $100.00 per acre. He received for 220 acres more or less, $22,000 plus $6,500 for buildings, moving, drainage, etc. He leased the Levine farm of 100 acres with buildings for $325.00 per year to be paid $300.00 rent and $25.00 to be spent on repairs to the buildings. There is no option to renew after five years. He states the the real difficulty is a matter of operations between the 93 acre farm and the Levine farm. He states that he pays his hired men $3.00 per day and board and washing, or the married men in the house $300 per year with free house, wood, and use of two cows. He claims that he has a standing offer for the 93 acres of $24,000.00.

When the hearing was resumed in Toronto on January 28th, Mr. Puckrin again gave evidence as follows: The Price House is being used as a boarding house with 38 boarders. This is run by Packer and his wife on one-third of the receipts. He states that he intended to subdivide the 70 acres, that they bought five houses, eight barns, three driving sheds, four hen houses and two milk houses from the Defence Industries property to be moved. They attempted to move one house to the fifty acre farm but the mover upset the house and they were then required to wreck the buildings remaining in order to clear the property. He claims 25% of $19,000 as damages to the 50 acres. He says he used eight work horses and

two colts, three tractors to work his farms. He has two married men hired, one occupying a house on the Levine farm and one on the Brown farm. He has two men usually hired who board at his house. He assisted in taking a traffic record on the D. I. L. road on Saturday, January 24th, 1942, and the count showed 1,027 cars and trucks going out on the D. I. L. road between the hours of 3 and 4.30 in the afternoon. The witness figures that through the closing of the road it would be 2¼ miles of extra travelling between barns by way of the D. I. L. road and 3¼ miles if the next road east is used. He claims a team would take 1½ hours to make the 4½ miles return trip between the Levine farm and the 70 acres. He figures lost time at 3 hours per day for one and a half teams 8½ months to work 93 acres at a rate of 75 cents per hour or $2.25 per day 26 days a month, a total of 333 days at $2.25 being $745.85 per year, or an amount for 4 years, being the unexpired portion of the Levine lease, $2,983.40. In cross-examination Puckrin says he purchased the Price house for a boarding house and the front 23 acres of the Price farm had been in hay for a good many years and that 55 acres of the remaining 70 acres were tillable. He referred to a deal that had been considered with Wartime Housing Limited for subdivision purposes, admits that the inconvenience of operating the two farms in their locations is due to the lack of farm buildings on the 93 acres, and states that on the land sold to Defence Industries that there were mortgages of $8,000 and $5,000 and $1,700 in liens against equipment. He states that 15 acres of the 23 acres in the front of the Price House is tillable and states that he ploughed 45 acres last fall of the 93 acres and intends to use a tractor for cultivating, hauling and power reaping. Teams would do the ploughing and remaining work. He does custom ploughing with tractors and charges $2.00 to $3.50 per acre and considers that he does one-half of the ploughing on his farm with tractors and one-half with horses. The lease on the Levine farm is $325.00 a year plus $125.00 or $135.00 taxes. Mr. Puckrin was recalled in answer to a question by Mr. Richardson and states that Allan Moore sometime in May or June of 1941 wrote him a letter stating that owing to his circumstances and those of the Pickering Development Company, he would have nothing more to do with it. The witness stated that he had informed his brother Charles and Packer about this letter.

Mr. Richardson called C. R. Purcell, a realtor with experience in farm properties. The witness states that the 93 acres has opportunities for subdivision, that the fifty acre farm does not present the same opportunity. He says that the closing of the road eliminates the possibility of subdividing on the Pickering Beach Road frontage, which is the road in question. He estimates the loss of value on the service corner at $500.00. He estimates the value per acre for subdivision and values the 70 acres for a farm at $100.00 per acre. He places the damages to the bottom 20 acres facing on the road in question at $75.00 or a sum of $1,500.00 and damages to the top 30 acres at $50.00 or a sum of $1,000.00, a total of $3,000.00. The witness assesses $300.00 per year for 4 years for difficulty in operation between farms or the sum of $1,200.00. He values the 50 acre farm at $80.00 an acre or the sum of $4.000.00, and assesses damages to same at 25% in the sum of $1,000.00. He assesses a damage of $1,750.00 against the lower 70 acres at the end of 4 years. Cross-examined by Mr. Arnup, Purcell states that he places the possibility of subdivision on the existence of the D. I. L. plant, and that he knew of no other subdivision in the vicinity of the plant. Mr. Arnup pointed out building restrictions in connection with the divided highway regulations which prevented buildings being erected within 150 feet of the limit of the highway and required a permit to be secured for buildings erected within 600 feet. The witness admits that if the 93 acre property is sold at $22,000.00 or $24,000.00, the difficulties are removed. He states that the damage to the 23 acre parcel is covered in the $3,000.00 amount claimed as loss. He states that rent alone would run at $5.00 per acre as vacant land for the 70 acre parcel.

At the Whitby hearing, Mr. C. C. Richardson called Mr. F. H. Richardson, a farmer who states that he thinks 8¼ months for a man and a team as figured by Mr. Puckrin is reasonable. He says that he would cut the $7.50 per day rate to $6.00. He would also cut Mr. Puckrin's 25% in half. He states he would fix 15% of $5,000.00 as damages to the 50 acres and 15% of $7,000.00 for the 70 acres of the 93 acres as damages.

Mr. Richardson called Edward Bowman of Whitby who states that if Mr. Puckrin had a barn on the 50 acres and one on the 93 acres, the inconvenience in operation would be readily eliminated. For the 50 acre farm he estimates the barn would cost $1,800.00 to $2,000.00. For the 93 acres he estimates the barn would cost $2,800.00 to $3,000.00. He states he would depreciate the 70 acres at $100.00 per acre by 25%. He valued the 50 acres at $3,000.00 and damages to it one-third of the value or $1,000.00.

Mr. Richardson called L. R. Kemp, a farmer living in Whitby, who states that he would pay for the 70 acres with the road open, including the same house $100.00 per acre, and with the road closed it would be worth probably $75.00. The witness cites the Rowe sale 15 years previously at $200.00 per acre. He states that with 55 acres tillable he would expect the owner would build a barn. Mr. Kemp was recalled to give particulars from transfers about which he had secured information at the Registry Office and which concern sales in the vicinity.

Cecil Pascoe was called and stated he had been a tenant of the 93 acres in 1939, 1940 and 1941. He paid a rental in 1939 of $300.00 and in 1940 of $325.00, and did not pay taxes. The property rented included the small house and the 70 acres. The witness stated that the land had not been broken for ten years. In 1941 he paid $250.00 rental for 50 acres and no taxes.

Marcus Holliday called stated he was a farmer who had hired out his team at $10.00 a day without a driver for 8 days at a stretch, that he had received $1.00 an hour and 90 cents an hour for team with sprayer outfit and a boy driving it. He states that a team takes 1¼ hours to go 2½ miles and 15 minutes extra with a load.

D. R. Carruthers called states he lives on the third farm east of the 93 acres. His farm contains 94 acres. The Highways Department had purchased about 8½ acres at the rear for the divided highway at $1.50 per acre. He states that traffic on the D. I. L. road looks much like traffic on Number 2 Highway. His experience is that Number 2 Highway can't be used for ordinary farm purposes.

Chas. Fothergill, farmer on Number 2 Highway, two miles east of the 93 acres, states that he sold 150 acres to Arnold 15 years ago for $25,000.00.

W. J. Packer called by Mr. Richardson, states that he is the manager of the Price House, and of Pickering Development Company, which he said was a partnership between Lorne Puckrin, Charles R. Puckrin, Allan Moore and W. J. Packer. The witness states that he advised Lorne Puckrin to buy 70 acres and then the 23 acres, and that Puckrin paid $7,300.00 on this purchase from the proceeds of the sale of his farms for the D. I. L. site. The remainder of the purchase price was on a mortgage. The witness states that they intended to move the D. I. L. house to the 50 acre farm to be divided into five acre plots. They had agreed to pay $1,200 or $1,400 for these buildings. He started operating the Price House in February, 1941, and had 38 guests at $8.00 per week. The witness states that his guests use the Pickering Beach Road to the service road to the plant and considers the D. I. L. road hazardous. He took a traffic count on January 27th between 7.25 and 8.30 in the morning and there were 874 vehicles in and out of the plant. The witness states that his guests use the beach for recreation. He further states that the subdivision of the Pickering Beach Road frontage was finished if the road was closed.

Cross-examined by Mr. Arnup, Packer states that he advised Puckrin to buy the 93 acres for subdivision purposes. He says that the partners each have one-quarter interest and share in profits of the Price House and gravel pit, also that Lorne Puckrin had owed Charles Puckrin, his brother, $5,000 and that this amount was to be paid back to pay off Charles Puckrin's one-quarter interest in Pickering Development Company. The witness states that he brought into the partnership his services and no money. He states that the partnership owns the 93 acres and that Lorne Puckrin owns the 50 acres with an offer to sell this to the company, that the gravel pit is purchased in the name of Lorne Puckrin but is actually owned by the company, that the proceeds from the gravel pit so far are applied to the purchase price. They owe now about $200.00 on the $1,500.00 purchase price and states that most likely this is paid off by now. The witness states that the boarding house had been making money which has been used to pay for furnishing and equipment, pumps for the water system, etc. The witness states that "we bought the 70 acres for subdivision and agreed to turn it over to the company," intended to use the capital from the D. I. L. deal. He states that Donovan, a land surveyor, had been consulted as to subdivision, but said that the survey was cancelled with the deal with Wartime Housing pending. He states that they had prepared to apply for a charter and figured $19,000 as sufficient capital to carry the company through. The witness referred to discussions with Wartime Housing, Limited, Supertest Petroleum Corporation, Limited, and Anglo Oil Co., Ltd., and says that he had heard of proposed closing of this road some six months ago.

Packer re-examined by Mr. Richardson, stated that the interest on the $11,700.00 mortgage is at the rate of 5% and an $1,800.00 annual reduction of principal was required. He states that the partners knew this could not be carried on anything but a subdivision basis. He states that there is no partnership agreement in writing but there is a definite verbal agreement.

Mr. Arnup for the Respondent called John A. McMillan, of J. A. Willoughby Co. The witness had advised the Canadian National Railways in the matter of the purchase of the properties for D. I. L. site. He had valued the 50 acres at $60.00 per acre when used in connection with the 100 acre farm taken by D. I. L. He depreciated this 50% to $30.00 per acre when left without farm buildings. He states that 15 acres of this 50 acres is inclined to be wet and low and the balance of 35 acres fairly good land. If the Pickering Beach Road is closed, he still valued the 50 acres at $1,500.00. In connection with the 93 acre farm, the witness says that the closing of the road does not affect the 70 acres nor the remaining 23 acres one particle as to sale value or possibilities. He states that the large house and lack of outbuildings had acted as a deterrent to the possible sale of this property in previous years.

The witness had attempted to effect such sales; that there never had been much market for this property until the D. I. L. came along; that the 70 acres is not good for subdivision purposes, that it should be located close to an active centre, that the employees of the plant constitute a floating population to whom one can't sell real estate. The witness states that the service station on the corner would detract from the valuation of the big house and would also detract from the value of the subdivision for residential purposes. The witness allowed no damages in loss of the disposal of the corner for a service station. He thinks Puckrin is inconvenienced in his farm operations and for which he should be compensated. He states that $2,482.00 for team work on 93 acres is unreasonable. He figures a loss of time using a team as 22 days at $6.00 or $152.00 per year or $528.00 for four years. Using the car it would be $106.05 per year or $424.20 for four years. He averages this at $477.10 and the witness fixes this as the compensation to Puckrin through the closing of the road.

In cross-examination the witness stated that due to the uncertainty of the plant, he would place no value on the 93 acres for subdivision purposes.

A. Outram called by Mr. Arnup, says there should be a permanence of character to justify a subdivision. He stated that any other buildings on the 23 acres would be detrimental to the Price House property value. He states that a subdivision as described by Mr. Purcell, leaves the west half of this property in no condition to farm. The witness does not thinks any subdivision of the 93 acres is justified and says there is no damage to the 93 acres as a unit by itself through the closing of the road. He also says there is no damage to the 50 acres as a unit by this closing. The witness admits inconvenience in working the two places together with the road closed. He gave evidence of scaled distance between the farms by way of the D. I. L. road and by way of the Audley Road.

On argument Mr. Richardson admitted that the 93 acres was bought for a subdivision and claimed that the closing of the road has prevented this. He refers to the Purcell evidence fixing damages at $3,000.00 plus $1,750.00 and $1,000.00 on 50 acres which altogether with damages for inconvenience in operation makes a total claim of $8,667.00. Mr. Richardson asks costs in the action claiming that it was not Puckrin's fault that the proceedings were taken.

Mr. Arnup in argument said the matter separated itself into three headings, one, depreciation in value of the 93 acres, two, depreciation in value of the 50 acres, three, extra expenses of operation. In connection with three he admits an inconvenience in operation of the farm and suggests that $475.00 to $500.00 is a fair compensation for this and argues that the evidence shows that depreciation in value of one and two should be disregarded. Mr. Arnup suggests that in view of the evidence re Pickering Development Company that a document should be filed with the Board signed by all of the partners. In the matter of costs, Mr. Arnup states that the claim as presented has been greatly exaggerated and in fact statements made that are dangerously close to being untrue, and says that under the Act there is no provision for an offer being made and draws the attention of the Board to the fact that the Department's case took one-half a day while the Claimant's case took three and a half days.

J. Lorne Puckrin has been farming in a fairly large way in Pickering Township for some years until Defence Industries expropriated 220 acres and buildings of his farms. He then took the advice of W. J. Packer who encouraged him to use the proceeds from this deal to purchase the Price farm of 93 acres including the Price House. Both Puckrin and Packer state that this land was purchased for subdivision purposes, and yet no definite action to subdivide has been taken. In October of 1941, Puckrin proceeded to plough about 45 acres for 1942 crops. Puckrin admitted that after his mortgages, lien debts to his brother were paid and down payment of $7,300.00 on the Price property were made, that a few hundreds only remain to be paid in final settlement of the $28,500.00 expropriation.

The terms of purchase of the Price property, namely, $7,300.00 cash and $11,700.00 mortgage at 5% with $1,800.00 annual reduction of principal is admitted by both Puckrin and Packer to make farming of the property impossible from a financial view point.

Witnesses for the Claimant go so far as to state that the closing of the road makes the subdivision of the Price property impossible and witnesses for Respondent state that the closing of the road does not affect the 70 acres nor the remaining 23 acres one particle either as to sale value or its possibilities. Witnesses state that no other property in the vicinity has been subdivided and that lands for subdivision purposes should be located close to an active centre and that the floating population of the D. I. L. plant is not one to whom one can sell real estate.

The Board concludes that the Price property was purchased for subdivision purposes, that nothing to date has developed in this regard either on this property or in the vicinity, and that any anticipated damages to the land for subdivision purposes is pure surmise and cannot be given serious consideration.

The evidence indicates that if the Price property is to be farmed, it requires farm buildings and if such were now in existence and the property were considered as a farm with buildings, the Board would find that there would be no damages to the property by the closing of the road.

The fifty acre farm is without buildings also, and the Board decides that the closing of the road does not damage the value of the 50 acres having regard to the fact that a new and in many respects better access is to be provided by way of the service road, overhead crossing of the railways and clover leaf, entrance to and exit from the divided highway.

Evidence shows that there is an inconvenience in the operation of this group of farms, particularly during the duration of the Levine farm lease or until farm buildings may be erected on the Price property, and the Board finds that Puckrin is entitled to compensation for this inconvenience.

Witnesses vary greatly in fixing the amount of this compensation. Puckrin estimates $745.85 per year for four years or $2,983.40 as the cost of the lost time for teams and men between the farms in question. This is based on his calculation that it would require 1½ teams for 8½ months 26 days a month at $7.50 per day to farm the 93 acres, 70 acres of which is tillable. In the Board's opinion this would give a cost per acre that would make cost of crop farming prohibitive and the Board must conclude that this evidence is greatly exaggerated.

Witness for the Respondent fixes this extra cost for team work at $132.00 per year or $528.00 for four years. This is an extra cost of approximately $2.00 per acre tilled instead of over $10.00 per acre by Puckrin's evidence. Purcell fixed damage for inconvenience in operation at $300.00 per year or $1,200.00 for four years, but did not give details of how this was arrived at. This works out at $4.25 per acre for lost time of operation.

The Board awards the sum of $700.00 as a fair allowance for the inconvenience and damage to Lorne Puckrin, or the partnership, if any, and to the lands in question caused by the closing of the roads. This award is based upon the presumption that the "Service Road" south of the highway will be continued as a highway for the use of the public.

Costs fixed at the sum of $100.00 shall be paid by the Department of Highways to the Claimant, Lorne Puckrin. The Department shall also pay the Board's fee fixed at the sum of $100.00.

DATED at Toronto this 20th day of May, A.D., 1942.

R. S. COLTER,
Chairman.

W. P. NEAR,
Vice-Chairman.

P.F.B.-705

IN THE MATTER of Section 79a of "The Highway Improvement Act," (R.S.O. 1937, Chapter 56), and amendments,

AND IN THE MATTER of an application by the Department of Highways for approval of the closing by the Department of certain portions of the Township roads in the Township of Pickering in the County of Ontario, described as being between Lots 10 and 11 in the First Concession and Lots 6 and 7 in the First Concession between the northly limit of the right-of-way of the Toronto-Oshawa divided highway and of the southerly limit of the Canadian National Railways right-of-way.

AND IN THE MATTER of the claim of Cecil Pascoe in respect of the closing of the portion of the Township Road between Lots 6 and 7 in the First Concession of the Township of Pickering between the northerly limit of the right-of-way of the Toronto-Oshawa divided highway and the southerly limit of the Canadian National Railways right-of-way.

COUNSEL:

J. D. Arnup.....for the Department of Highways

Peter Levine.....for Cecil Pascoe

DECISION OF THE BOARD

THIS IS AN APPLICATION by J. D. Arnup on behalf of the Department of Highways under The Highway Improvement Act (R.S.O. 1937, Chapter 56, and amendments, Section 79 (a)), to close the Township road between Lots 6 and 7 in the Township of Pickering between the north limits of the new divided highway and the south limit of the Canadian National right-of-way. No objection is taken to the closing of the said road but as a result of such closing of the said road, when it takes place, claims for compensation are made by Cecil Pascoe and others.

Cecil Pascoe is a farmer, the owner of 50 acres in Lot 6, Concession 1 in the Township of Pickering. Mr. Pascoe called by his Counsel, gave evidence as follows: Forty-two acres of the 50 acre farm are workable and 8 acres in pasture. Buildings consist of hip-roof barn, drive shed and frame house containing about ten rooms. The farm is located about one-half mile from Number 2 Highway on the east side of the road and south of the portion proposed to be closed. Pascoe has owned the farm for nine years and had rented same for six years previously, has known of no accident occurring at the grade crossing of the Railway, has been in the habit of going to Whitby or Pickering via Number 2 Highway, says that the Pickering Dairy calls at his farm for the milk and that he changes labour with neighboring farms at time of harvesting, threshing and silo filling. Mr. Pascoe says that closing of the road will cause him inconvenience in the matter of access to his farm and in the trading of farm help, the D. I. L. plant having already taken away his neighbours to the west. Mr. Pascoe estimates that the closing of the road will damage his farm to the extent of $1,000.00.

Cross-examined by Mr. Arnup Mr. Pascoe said railway traffic is heavy, particularly with freight trains; that his farm is a dairy farm and he feeds everything on the farm; that he trades labour with two farmers five days, and admits that his main objection is removed, if assured that the Service Road will become a public road.

Mr. Levine calls C. Edward Bowman, of Whitby, who values the farm at $6,000 before the D. I. L. plant or road closing. He says that the farm has depreciated $400.00 through the location of the D. I. L. plant and will be depreciated to $4,800.00 if the road is closed, making a depreciation through closing of the road of $800.00.

Mr. Levine calls L. A. Kemp, a farmer, who says if the road is closed that access to Number 2 Highway is more circuitous and dangerous and would depreciate the value of the Pascoe farm.

Mr. Arnup calls Mr. Outram, assistant valuator of the Department of Highways, who gives distances from the Pascoe farm to various points before and after the proposed road closing and says that any increased distance to Whitby is compensated for by elimination of dangers of crossing railways. He thinks there is no depreciation to the Pascoe farm to a prospective buyer through the closing of the road.

Mr. Arnup calls Mr. McMillan, who stated that while he had not examined the Pascoe farm minutely, he was familiar with the situation and says that the sale value of the farm will not be depreciated through the closing of the road and that Mr. Pascoe is more than compensated for any inconvenience by the safety effected by the road he would then require to travel.

Mr. Levine argues that Pascoe bought this farm after renting and proceeded to improve the place with a view to making a home and claims that the circuitous route made necessary by the closing of the road creates a difficulty and inconvenience, also in trading farm labour, and asked $800.00 damages, and costs.

Mr. Arnup argues that the Pascoe farm is a dairy farm, and Pickering Dairy collects the milk and that inconvenience referred to chiefly concerns trading of farm labour with farms to the north and consists of five days' work at most. He says that the D. I. L. plant has dislocated the situation and has depreciated the value of the farm for which there is no compensation. He suggests the farm labour exchange situation is capable of adjustment.

Mr. Arnup claims the position of the farm is enhanced by the operation of the dual highway with the road closed, and states that any additional mileage in access to the farm by the closing of the road is more than compensated by the grade separation and the improved highway.

After considering the evidence submitted and the arguments of both Counsel, the Board decides there is no damage to the farm of Cecil Pascoe through the closing of the road in question, and that any inconvenience in the exchange of farm labour is compensated for by the elimination of the hazards of level crossings of the railways and the dual highway and the improved access to the latter.

The Board therefore finds that Cecil Pascoe is not entitled to damages caused by the proposed closing of the road provided the Service Road south of the railway tracks becomes a public road. The Board's fee having been paid by the Applicant, there will be no order as to costs.

DATED at Toronto this 2nd day of June, A.D., 1942.

R. S. COLTER,
Chairman.

W. P. NEAR,
Vice-Chairman.

P.F. B-1093

IN THE MATTER of Section 79 of "The Highway Improvement Act" (R.S.O. 1937, Chapter 56).

BETWEEN:

PAUL ZAMOLYNSKI,

Claimant

— and —

DEPARTMENT OF HIGHWAYS

Respondent

(Fixing of compensation for expropriation of Part of Lot 9, Concession 1, Township of Darlington, in the County of Durham).

COUNSEL:

W. Ross Strike, Esq.....for Claimant

H. J. Sims, Esq., K.C.....for Respondent

DECISION OF THE BOARD

This is an Arbitration to determine the Compensation to be paid by the Department of Highways to the Claimant, for certain lands expropriated by the Department, Notice of Registration of the plan was given by the Department to the Claimant on the 19th of December, 1941.

The Claimant states he purchased the farm, Lot 9 in the 1st Concession of the Township of Darlington, containing about 72 acres about 8 years ago, for $6,000.00. He said the owners asked $9,500.00 but he had only $6,000.00 in cash and would not mortgage his land. The farm was situated on No. 2 Highway, immediately east of Bowmanville. The farm buildings were some distance from the Highway and faced on the sideroad. The plan shows that the front of the farm, with the exception of the Easterly part which was low, had been subdivided into building lots, but no lots had been sold. The rear Southerly portion of the farm, claimed to be about 42 acres was orchard and the front portion, about 12 acres, including the subdivided area, was the only part of the farm under cultivation. At the Easterly end of the farm was a swale running Southerly from the Highway. This swale was not cultivated, was partially covered with brush, and had been used as a pasture. An entrance to this swale could be had from the Highway but had been blocked by the erection of a Bill Board. The lands taken by the Expropriation are shown on the plan (Ex. 1) as being composed of parts of Lots 14 and 20, Lots 15, 16, 17, 18, 19, having a frontage on the Highway of 380' with a depth of 300' and containing about 2.616 acres, ½ of which is high and the balance swale, owing to the bank of the swale being steep the only entrance to the swale is from the Highway.

The Department of Highways expropriated this land for the purpose of erecting a shute for loading sand into trucks. A platform with a bin for holding sand was built into the bank. A roadway from the Highway has been constructed to the bottom of the shute so that trucks can be loaded.

The Claim as filed is as follows:

$1,000.00 as compensation for the value of land taken.

$2,000.00 as compansation for damages suffered.

The particulars of the Claim were set out as follows:

1. The general location of the premises expropriated:

2. The plan filed by the Department indicates that six town lots have been either expropriated in whole or in part and that remaining parts of such lots are valueless.

3. That two town lots are so adversely affected by proximity to the expropriated premises as to be valueless to the applicant as such.

4. The land included in the said plan east of the said town lots is the only normal means of the applicant for obtaining ready access to his property immediately east and south of the premises included in the said plan.

5. Two hundred trees planted and grown to size of saplings and bigger on the premises expropriated.

6. The premises expropriated have deprived the applicant completely of a very valuable site for a cold storage plant for fruit and especially apples, and for which the Applicant was already planning.

7. The applicant has been deprived of an annual income from outdoor advertising signs for which the said premises were especially adapted.

The evidence shows that the Claimant purchased the farm containing 72 acres about 1936 for $5,000.00. That 12 acres of land was under cultivation, about 30 acres of orchard, not 42 acres as stated by the Claimant, and the balance was marsh and fit for nothing but pasture.

With reference to Claim No. 1. The land expropriated was part of and adjacent to a swamp. This expropriation has not affected the balance of the farm to any great degree.

Claim No. 2. The Claimant in his evidence said this part was valuable for the replanting of his orchard. There is no evidence that he ever expected or hoped to sell it off in Town Lots.

Claim No. 3. Remarks as to Claim No. 2 would apply.

Claim No. 4. There is no evidence that Claimant ever used any part of the land expropriated as a means of access to this low land, except to get his stock to water. In fact a Bill Board had been erected at the only point at which access thereto for vehicles could be had.

Claim No. 5. "Two hundred trees planted and grown to size of saplings and bigger." There is no evidence that any trees had been planted on any part of the lands expropriated. The evidence shows that the low land or marsh had been covered with underbrush, but there is no evidence that this underbrush would ever be valuable to any person.

Claim No. 6. The orchard was in poor shape and had not been properly cultivated or cared for, and Claimant did not expect to get more than 50 barrels of apples from it this year. The barn is used for storage of apples and will hold 800 barrels. Claimant says he purchases apples, stores them in his barn, and later sells them. He says that it was his intention to use the location expropriated for the purpose of building a fruit house at the bottom of the hill, by excavating into the bank. Someone told him the cost of this would be about $5,000.00. He had seen a fruit house built in this manner before he purchased the farm. The Board was not impressed with this part of his claim.

Claim No. 7. "Annual income for outdoor advertising." It is true there was a Bill Board erected at the top of the bank on the west limit of the lands expropriated for which he had received $15.00 per year.

The Claim for Compensation for damages, over and above the actual value of the land taken, has not been proven to the satisfaction of this Board. One-half the land was low and marshy, and could be used only for pasture. A field for pasture might be very valuable to some farms, but on this farm composed of 72 acres, 30 acres was in orchard, only 12 acres could be used for cultivation and the balance was low land along the creek. One and one-half acres of pasture would not be as valuable to this farm as it might be to another.

Although a plan subdividing the front of the farm into lots had been prepared, the plan had not been used. In the conveyances, the lots were not referred to as a subdivision and the Claimant said he wanted the lands for the purpose of an orchard.

The Department during the Trial, offered to reconvey to Claimant a strip 66 feet on the West side of the Road Allowance, and to allow the Claimant to use its roadway so that he could have entrance to the balance of his low land and to a Fruit House should he desire to construct within 3 years such a place South of the lands expropriated.

The Claimant placed a value of $50.00 per acre on the low land 1½ acres, and $500.00 per acre on the high land. Robert Roy Stevens valued the low land at $50.00 per acre and the high land, 12 acres, at $200.00 per acre, but said that if a part only were taken it should be worth $100.00 per acre more. He has never been on the farm. Sterzinger, another Witness for the Claimant placed the same value on the lands, but said that if he were going to buy that farm he would pay $1,000 less for it after the expropriation.

Norman Richardson, Chief property Valuator, for the Department of Highways, said he had purchased the right-of-way for the new Highway immediately South of these lands at $75.00 per acre. He valued the high land at $125.00 per acre and the low land at $25.00 per acre—a total of $195.00 for the 2.61 acres. He offered Claimant $261.00.

John A. McMillan, Real Estate Valuator for the Department of National Defense and formerly farmer, Valuator for J. A. Willoughby Co., valued the high land at $100.00 per acre and the low land at $20.00 per acre, but allowed $44.00 for forcible taking. A total of $200.00.

C. J. Rundel, a farmer who lives near Claimant, and who had cultivated the front field said the Department had expropriated the poorest part of the field, and that that part was wet and cold. He placed a value of $300.00 on the land taken, to cover everything, but said that $300.00 was more than it was worth.

Charles Belden, Assistant Property Valuator for Department of Highways, said that he had offered $261.00 to the Claimant and that Richardson later offered $300.00 to get immediate possession. Both offers were refused. He said he had purchased four similar sites at $40.00 per acre or less. Mr. Richardson a few days before this hearing came on, offered the Claimant $700.00 so that the costs of this arbitration might be saved. This offer was refused.

The Claimant has been most unreasonable in his Claim, in his refusal to accept one of the offers made to him, and by reason of his refusal the Department has been put to the expense of this Arbitration.

In the opinion of this Board a reasonable allowance for Compensation to the Claimant for the Land taken including all damages is the sum of $300.00. The Board under the circumstances will make no Order as the conveyance of the 66′ strip along the road allowance for the use by the Claimant of the roadway the Department has constructed as before referred to, but will leave arrangements therefor to be made between the parties, if they so desire.

There will be no Order as to costs, the Claimant having paid the Board's fee of $25.00.

Judgment accordingly.

DATED at Toronto, this 29th day of October, A.D., 1942.

R. S. COLTER,
Chairman.

W. P. NEAR,
Vice-Chairman.

P.F. B-929

IN THE MATTER of "The Power Commission Act" (R.S.O. 1937, Chapter 62), and

IN THE MATTER of the award of Valuator under the said Act, for compensation for land taken or used or damage done to land taken or used or damage done to land and property in Lot VI, Concession III, Township of March, County of Carleton and Province of Ontario, by the Hydro-Electric Power Commission of Ontario, and required for its transmission line.

COUNSEL:

Alastair MacDonald ..... for Leonard Logan, Owner

W. G. Hanna ..... for Hydro-Electric Power Commission of Ontario

DECISION OF THE BOARD

THIS IS AN APPEAL from the finding of the Valuator awarding the owner $260.00 as compensation for land taken or used or damage done to land and property in Lot 6, Concession 3 of the Township of March in the County of Carleton by the Hydro-Electric Power Commission of Ontario and required for its transmission line.

In 1932 the Commission had erected a power line through these lands and obtained an easement over a strip of land 150 feet wide. On this it erected two steel towers. A settlement was arrived at as to damages in this matter.

In January, 1940, the Commission erected 5 sets of double poles with transmission lines along the northerly side of the former lines. One set of these poles was erected in, what the owner calls a brooder house yard, and near a well. In erecting this set the owner claims they damaged a Page wire fence 20 rods long and a chicken wire fence surrounding it. He claims the Commission didn't put it back, and he didn't repair it, with the result that the cows completely destroyed it.

He claims that the workmen also damaged the wooden top of his well, and earth thrown up by the workmen was washed into the well. He also claimed damages as the result of this pole set being too close to his house, thereby creating a danger and ruining the reception on his radio.

An elm tree in a field was cut down. The Claimant claimed he used this as an anchor and stacking pole for his hay. He also used it as an anchor for a fence and claims that this fence was ruined. He claims that his line fence was cut and the posts taken out. Another claim is for damages for loss of time in going after cattle which got on the highway. Another claim is for damage by reason of the loss of a spring under the wires. He also claimed damage done to the mower by reason of pieces of wire left by the workmen and damage for use of his outhouse.

After the report of the Valuator, the Commission sent men out to attempt a settlement but he would not assist. He felt that the Commission has not treated him fairly in that the workmen came in without consulting him, and were not reasonable in the manner in which they carried on their work. He is not the first owner who has complained, and the Board feels that much trouble and annoyance both to the Commission and the owners would be eliminated were a more reasonable attitude exercised by the Commission's workmen.

An amicable settlement was arrived at between Logan and the Commission in 1932 when the line was erected through the middle of Logan's farm. It was the little annoying things caused by the thoughtlessness of the workmen which caused the trouble in this case. These were played upon by outside influence and the arbitration resulted.

The line in this case has been erected parallel to and adjoining the line erected in 1932. Some fences were taken down, a tree was cut down, and some land was occupied by the poles and supporting wires but had the owner done what a reasonable farmer should have done the damage would have been slight. To have left the chicken fence lying on the ground so that it would be trampled and ruined by his cattle was most unreasonable.

His claim was made up by Clarence H. Steele, who is a Real Estate Broker in Ottawa, and who had some experience in valuing damages for claimants in expropriations in Quebec. He valued the farm at $9,000 and in his opinion the second taking reduced the value of the farm by 10%. In his opinion 4.1 acres had been taken in this case and had the line been taken on the front of the farm, the damage would have been $100.00 per acre, but having been taken adjacent to the other line, the damages was $200.00 per acre. The Board was not favourably impressed by his evidence.

The Claimant values the elm tree at $50.00. He says he used this as a "stacking pole" for stacking his hay. He claims that beneath this power line is a spring which produced water most of the year. He says he intended to erect a windmill at the spring, and that the erection of this line prevented such erection. The spring has been there for years but no windmill was erected and by looking at the photographs filed showing the condition of the buildings, the Board doubts whether a windmill would ever have been erected.

The Valuator estimated the damage for poles with anchors and the tree at $260.00. A. M. Fitzsimon and Charles W. Ross, witnesses for the Commission, fixed the damage for the erection of poles at $289.70. The Board finds that this amount for that damage is reasonable. On the 7th of October, 1941, the Commission offered to pay $8.00 for well cover and to supply Claimant with the following materials:—

17 Rods 9-strand Page Wire Fencing.
20 Rods 20-strand Chicken Wire Fencing 5' high.
16 Cedar Posts 8'x6" Top.
4 Cedar Posts 9'x6" Top, for corners.
6 Cedar Braces 12'x6" Top.
6 Brace Wires and necessary staples.

This offer is reasonable and should have been accepted by Claimant.

The Board therefore orders that the Commission do pay to the Claimant:

Damages as found by Valuator	$289.70
Damages to well cover	8.30
	$297.00

and that the Commission do deliver to the Claimant at his farm:

17 Rods 9-strand Page Wire Fencing.
20 Rods 20-strand Chicken Wire Fencing 5' high.
16 Cedar Posts 8'x6" Top.
4 Cedar Posts 9'x6" Top, for corners.
6 Cedar Braces 12'x6" Top.
6 Brace Wires and necessary Staples.

within thirty days. Interest on $297.00 at 5% from the 30th day of January, 1940, till payment, shall be allowed to the Claimant.

Costs in the sum of $100.00 shall be paid by the Commission to the Claimant, and in addition thereto the Commission shall repay to the Claimant the sum of $25.00 the Board's fee, paid by the Claimant upon the application.

DATED at Toronto, this 16th day of April, A.D., 1942.

R. S. COLTER,
Chairman.

W. P. NEAR,
Vice-Chairman.

P.F B-1153

IN THE MATTER of Section 101, Subsection (16), (17) and (18) of "The Public Health Act" (R.S.O. 1937, Chapter 299).

BETWEEN:

THE CORPORATION OF THE TOWNSHIP OF NELSON

Applicant

—and—

THE CORPORATION OF THE TOWN OF BURLINGTON

Respondent

H. E. McKitrick, Esq. — Counsel for the Applicant
E. H. Cleaver, Esq., K.C. — Counsel for the Respondent

DECISION OF THE BOARD

THIS IS AN APPLICATION, under Section 101, Subsections 16, 17, and 18 of "The Public Health Act" (R.S.O. 1937, Chapter 299) by the Township of Nelson for the fixing by this Board of the charge to be made by the Corporation of the Town of Burlington for sewer connection and services to fifteen houses in the Township of Nelson, built by A. S. Nicholson & Son, Limited.

The sewerage system of the Town of Burlington consists of a gravity system of sewers to a sump and pumping station located on the Lake Shore Road in the Town, and from here the sewage is pumped through a twelve-inch cast iron main to a sewage treatment plant located east of the Town in the Township of Nelson, and from this plant, the effluent flows through an outfall to Lake Ontario. The sewage treatment plant is of the trickling filter type, with the usual sludge drying beds.

The fifteen houses in question are located in the Township of Nelson, and to the north-west of the Town of Burlington, on lands immediately adjoining the Town limits. Five houses are on the north side of Birch Avenue, and ten on the west side of Clark Avenue. When first built these houses were served by septic tanks, but the operation of these tanks was so unsatisfactory, that the Nicholson Company were obliged to re-purchase several of the houses sold. Evidence indicated that some of the cellars of these houses were filled with surface water, and that water also stood in ponds on the lands around the houses. Hence it appears that some of these houses were erected on low-lying lands, and that surface drainage as well as sewage outlet was required.

Some time prior to the 27th of March, 1942, application was made by the Township for connection to the Town sewer system. On the 27th of March, 1942, a By-law was passed by the Town (Ex. 5) providing "That the Mayor and Clerk be and they are hereby authorized to execute an agreement bearing even date herewith and made between this Municipality and the Corporation of the Township of Nelson to provide for the supply of sanitary sewage services to such residents of the Township of Nelson as may from time to time be permitted by resolution of this Council to construct sanitary house sewer connections." An agreement (Ex. 3) was prepared and submitted to the Township providing for the payment of $23.25 per year for each of the fifteen sewer connections.

On the 26th of April, 1942, the agreement had not been signed by the Township, and there is no evidence before this Board that notice had been given by the Township prior to that date, that the agreement was not satisfactory. Just prior to the 28th of April, John Wilkinson, the Chairman of the Sewer Committee of Burlington, investigated and found that the sewer along Clark Avenue had been laid, and that a connection had been made with the Town sewer within the Town Limits, and without authority from the Town. Mr. Cleaver, the Town Solicitor, was instructed to write the Township Clerk, and on April 28th, he sent the letter (Ex. 4) to J. A. Pettit, Clerk and Treasurer of Nelson Township, and sent a copy of the letter to Nicholson & Son. No answer from the Township Clerk has been submitted to this Board, but a letter dated May 2nd, 1942, a copy of which has been filed as (Ex. 5) was received from Nicholson & Son, saying that in view of the passing of the By-law, work was started, septic tanks had been removed, five houses had been connected, and if the connection is severed, a serious condition would arise which would affect the health of the owners and tenants, and the Town would be responsible for any damage arising from the disconnection. This high-handed procedure on the part of Nicholson & Son, did not favourably impress the members of the Board, but these tactics should not influence a finding of the Board as to a fair price to be paid for the connection.

In his Report (Ex. 2) Mr. Redfern says that the Pumping Station Sewage Treatment Plant and auxiliary works to dispose of sewage, were constructed in 1915, at a total cost of $65,000.00 and uses this figure as a fair value. He figures 4% as a reasonable rate of interest, and adds 0.65% for depreciation, and comes to the conclusion that 4.65% of $65,000.00 or $3,022.50 would be the annual payment over 50 years to cover interest and depreciation. In this he does not include the cost of the sewer from the corner of Birch and Hager Avenue, where the connection was made to the sewer system. The evidence shows that debentures issued for this work were on a 30-year term, and at 5½% and 6%. Mr. Redfern says the cost of operating the sewage disposal works averaged $2,200.00 per year. He adds to this $600.00, part of the Town Foreman's salary, making the toal annual total of operation and fixed charges $5,822.50. He estimates the sewage pumped averaged 140 million gallons per year, and arrives at a cost of $41.59 per million gallons.

He then estimates that each house would discharge 180 gallons sewage per day, and the 15 houses would discharge 985,000 gallons per year—or 1,000,000 gallons in round figures.

He then estimates $36,000.00 as the cost of the trunk sewers from the connection to the pumps, and the lateral sewers at $12,000.00 and gives both an estimated life of 60 years. A total annual cost of $2,121.60. For trunk sewers and laterals he estimates the 15 houses should pay $15.91 and $21.21 per year, making a total including $41.59 of $78.71 or $5.25 per house.

Ex. 8. filed by the Town, shows that the average annual cost to householders in the Town to be $23.28 per service.

George H. Power, the Municipal Engineer for Burlington, says that the disposal works were originally constructed to care for 2,000 people, but that this was increased in 1933 to care for 3,000 people, and he says that the plant is overtaxed at the present time, and that to care for Burlington now, the size of the plant should be doubled. He estimates the cost of doubling the plant to be $65,000.00.

In 1926 there were 722 services; in 1940, 978 services, and in 1941, 1,030 services in Burlington, and it is contended by the Town that if outside services are connected, this plant must be rebuilt and increased in capacity. Mr. Redfern, in his report says that "after 26 years of operation, these sewage disposal works are still functioning, and will likely continue to do so, with certain repairs and extensions, for a considerable time to come."

Mr. M. M. Bush, Clerk and Treasurer of Burlington testified that 57,103 feet of property in Burlington was served by sewer, and that there were 37,931 feet, (some of which was not subdivided) not served.

The evidence indicates that the Town of Burlington was willing to extend its sewerage facilities to serve these fifteen houses, as shown by by-law passed (Ex. 5) and agreement submitted (Ex. 3) and the Board finds that the Town should not now be permitted to raise the question as to whether or not they, the Town, are compelled to extend these sewerage facilities to properties in the Township, because of the fact that the Sewage Treatment plant is located in the Township and that the connecting sewer to this Treatment Plant is a force main.

The application of Mr. Cleaver for non-suit is therefore dismissed.

The Board must now find what is a fair rate for the Town of Burlington to charge the houses in question in the Township of Nelson for sewerage facilities.

The evidence submitted by the Town fixes a rate of $23.25 per year per house, and the evidence submitted for the Township proposes $5.25 per year per house.

Reference is made in Mr. Redfern's report (Ex. 2) to rates paid in Welland, and London, and the Board has written to the Clerks of these Municipalities for details of these rates, and has received information as follows:

Welland. The rate of $5.00 per connection was for use of sewer system only. Welland has not a sewage treatment plant, the charges so received are applied to cost of cleaning and maintaining sewers.

London. The rate of $4.50 applies to a single residence or unit of residences, and for all houses abutting on a sewer, whether connected or not. The sewer system for which this charge was designed, is in Westminster Township, and its outlet is in a Disposal Plant of the City of London, hence the charge is for sewage treatment only.

London has another plan where an owner in the Township pays the cost of bringing his sewage to the city sewage system, and he is permitted to secure outlet by paying $250.00 in cash. It is noted that this charge is for use of sewer system and sewage disposal, and would result in a much higher annual charge than the $4.50 above cited. Interest alone on $250.00 at 4% would be $10.00 per year.

The Board made further request to the Clerk of Burlington to secure, if possible, a breakdown of the second column of figures in Ex. 6, headed "Repayment Local Improvement," but the information received is not applicable.

The Board feels that a property in the Township should be charged a rate at least comparable with that charged in the Town. The Board is desirous of enunciating a principle on which rates of this kind may be determined, but the evidence submitted varies so widely, and is so incomplete, that such a principle is difficult to determine.

The Board has used the figures as given in Ex. 6 to arrive at the following:

Average Annual Maintenance for the years 1936 to 1940, inclusive is	$4,227.66
This amount divided by the number of services in 1940—viz 978—gives—unit cost of Maintenance per service—	4.32
Average Annual General Debenture Debt Charges for the years 1936 to 1940 inclusive	4,590.23
This amount divided by 978 gives—Unit cost of General Debt per Service	4.69
Assuming that 35% of the Debenture Debt of the Local Improvement System is the Statutory Corporation's share—the average annual Corporation's Share of Local Improvement Debenture Debt for the same period is	5,321.00
and the Unit Cost of such Debt per service is	5.44
Total Unit cost per service	$14.45

Add to this Unit Cost the Statutory Local Improvement Frontage Tax to an average property in the Town, and the Total Cost per Service in the Town is arrived at—for the particular 5-year period considered, and using the number of services in the final year of such period.

The houses in question are being assessed Local Improvement Rates for the local sewers, and the Board is of the opinion that a similar unit charge per service as calculated above should be charged to each service unit in the Township, and that such a charge should be made, subject to revision at five-year intervals.

The Board therefore finds as follows, and fixes the charges accordingly:

For the year 1942—2/3rds of the year—the charge per house is fixed at	$10.00
For the years 1943, 1944 and 1945—the charge per house shall be fixed at	15.00

This charge of $15.00 per house shall continue, subject to revision in the year 1946, and thereafter at five-year intervals, based upon the following:

(a) The calculation of a rate per service in Burlington for cost of Maintenance, by taking the average annual cost of maintenance for sewers and sewage disposal for the five-year period immediately preceding the year in question, and the division of this amount by the number of sewer services in the Town at the end of this five-year period.

(b) The calculation of a rate per service in Burlington for General Sewer Debt Charges by the division of the average annual general sewer debt charge for the five-year period immediately preceding the year in question, by the number of sewer services in the Town at the end of this five-year period.

(c) The calculation of the average annual statutory corporation's share of the sewer system debt, on the assumption that the cost of the sewers are assessed as straight local improvements for the five-year period immediately preceding the year in question, and the division of this amount by the number of sewer services in the Town at the end of this five-year period.

The sum of rates (a), (b) and (c) shall be the rate per service, per year, for the ensuing five-year period.

The applicant having paid the Board's fee of $25.00, the Board makes no further order as to costs.

DATED at Toronto this third Day of December, A.D., 1942.

R. S. COLTER,
Chairman.

W. P. NEAR,
Vice-Chairman.

P.F. B-1042.

IN THE MATTER of Section 27 of "The Department of Municipal Affairs Act,"

— and —

IN THE MATTER of an Appeal by the City of Windsor Separate School Board Debenture Holders' Committee from an "Order" of the Department of Municipal Affairs dated the 13th day of April, 1942, approving of the Budget of the Board of Trustees of the Roman Catholic Separate Schools for the City of Windsor for the year 1942.

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COUNSEL:

N. T. Berry—for the City of Windsor Separate School Board Debenture Holders' Committee.

L. Z. McPherson—for the City of Windsor Separate School Board and for the City of Windsor.

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DECISION OF THE BOARD

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THIS IS AN APPEAL on behalf of the City of Windsor Separate School Board Debenture Holders' Committee from an Order of the Department of Municipal Affairs dated the 15th day of April, 1942, approving of the budget of the Board of Trustees of the Roman Catholic Separate Schools for the City of Windsor for the year 1942.

From the statement made to the Board it appears that default was made by East Windsor and Sandwich in the year 1932 and by the City of Windsor in 1933. The debt of the Separate School Boards amounted to $2,072,310.04 and, at the date for the last interest payment, of interest in 1941, interest had accumulated and amounted to $1,147,622.02. For the past two or three years the Separate School Board has set aside in its budget small amounts to be paid on account of its debt. In the 1942 budget the Board set aside the sum of $12,000.00 to be paid on account of its debt, but, at the request of the Department of Municipal Affairs, increased this to $20,000.00 and the Department approved of the budget. From this approval the Debenture Holders' Committee appeals to this Board.

During the course of the argument, before any evidence was produced, an adjournment was asked and during the course of the adjournment the Separate School Board agreed to insert in its budget another $10,000.00, making provision for the payment of $30,000.00 on account of its debt in 1942. It pointed out that in addition to this it must raise this year over $8,000.00 to provide for the payment of the costs of the appeal to the Privy Council. The assessment of lands for Separate School purposes in the City of Windsor is $15,700.00 and one mill raises the sum of $15,700.00. After the adjournment a statement was made to the Board that the Separate School Board had agreed to insert an extra $10,000.00 in its budget and that it would be impracticable to raise any further sum by reason of the fact that if the Separate School rate was very much higher than the Public School rate, a lot of Separate School Assessment would be lost. A few years ago the Separate School rate was increased and assessments were switched. The Separate School Board agrees that it will on or before the first day of October, 1942, submit to the Board a plan for the payment of its debt. The Debenture Holders' Committee ask that the budget of the School Board be increased so that it would be able to pay at least $80,000.00 on account of its debt. This would mean an increase in the tax rate of an extra four mills.

No evidence was offered by either side to show any ability in the School Board to raise more than $30,000.00 to be paid to the Debenture Holders' Committee this year. The City of Windsor is ready to fix its tax rate so as to enable them to levy both for city expenditures and for expenditures of the Roman Catholic Separate School. To go into the whole matter

at the present time would result in the tax rate of Windsor not being fixed for some time and would also mean that the work of submitting to the Board evidence sufficient for the Board to make a finding would be duplicated when the preparation of the plan is undertaken.

Under the circumstances the Board dismisses the appeal of the Debenture Holders' Committee, providing the Separate School Board levies in the year 1942, sufficient to pay the sum of $30,000.00 for the purpose of serving the debt of the Board and on the undertaking that the School Board will submit to this Board a plan for the refunding of its debt on or before the 1st day of October, 1942.

There will be no Order as to costs except that the Applicant shall pay the Board's fee of $25.00 herein.

DATED at Toronto this Sixth day of May, A.D., 1942.

R. S. COLTER,
Chairman.

W. P. NEAR,
Vice-Chairman.

P.F. A-6222

IN THE MATTER of a plan for funding and refunding the debts of the City of Windsor (Municipalities of East Windsor, Walkerville, Windsor and Sandwich) and

IN THE MATTER of an application of A. McPherson, one of the Trustees appointed pursuant to Article VIII of the said plan for interpretation and operation of Article IV of the said plan.

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COUNSEL:

E. G. McMillan, K.C., and
N. T. Berry.....for the Applicant, A. McPherson

L. Z. McPherson, with
Mayor Reaume.....for the City of Windsor

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DECISION OF THE BOARD

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THIS IS AN APPLICATION by A. McPherson and the City of Windsor asking for a clarification of the decision of the Board dated the 13th day of April, A.D., 1942, with reference to certain payments in the proposed budget of the City of Windsor.

1.—Discount on Taxes, $80,000.00.

When the matter was before the Board, there was nothing to show that the Council of the City of Windsor had approved of the resolution passed by the Board of Control. On the application for clarification of the decision, there has been filed with the Board a copy of the resolution of the Council of the City of Windsor approving of the action of the Board of Control declaring that discount on taxes should be considered as an operating expense of the City of Windsor. The Board therefore finds that discount on taxes is an operating expense of the City of Windsor and should be treated as part of the expenses of the City.

2.—Air Raid Precautions.

Payments made on account of air raid precautions does not come under one of the exceptions in Article IV and all payments made on account of air raid precautions are operating expenses of the City.

3.—Cost of Living Bonus.

Although this is a temporary expense and an expense which the Federal Government has placed upon the shoulders of all employers except Municipal and Provincial employers, and although it was not seriously objected to by the applicants in the former hearing, the Board must find that it is one of the operating expenses of the City.

4.—Public Utilities Commission.

Under this heading the Board has found that hospital deficit is one of the items which come under the authority of the Windsor Public Utilities Commission and as such come within the exemptions provided under Clause (a) of Section 1 of Article IV of the plan. The City has asked that the Board should find that the estimates for sewer maintenance, water frontage, Board of Health, post sanitorium care, house numbering and street naming, should come under the said section. It is impossible for the Board at the present time to find that all of these items are the direct responsibility of the Windsor Border Utilities Commission, but find that so long as expenditures come within the provisions of Chapter 98 of the Statutes of Ontario, 1929, or amendments thereto, they are to be considered as exemptions from the budget. The attention of the city might be called to the fact that the Commission has power to deal with construction, maintenance and operation of trunk sewers and intercepting sewers, and any drainage works that interfere with the said sewers. With reference to water frontage, the Board finds that expenditures made on this account are the direct responsibility of the Windsor Border Utilities Commission and are exempt. With reference to the expenditures under the heading of Board of Health, the Commission by the Act shall have

the powers and privileges and perform the duties of the Municipal Council under the Public Health Act. Expenditures made for that purpose are expenditures by the Windsor Utilities Commission and as such come within the exemptions. With reference to post sanitorium care, the Windsor Utilities Commission has power to establish, erect, maintain, manage and control one or more isolation hospitals for the reception and care of persons suffering from any communicable disease and to erect, establish, equip, maintain, manage and control a public hospital for the Essex Borders Municipalities for the treatment of persons suffering from diseases or injuries, and to provide for the expenditures necessary therefor. It must be noted that the Act should be construed strictly. No evidence has been offered to the Board with reference to this item. Unless an expenditure for post sanitorium care is an expenditure by the Commission by reason of the maintenance, management and control of an isolation hospital or a public hospital or the local Board of Health, it should not come within the exemptions. With reference to house numbering and street naming, this no doubt would come under Section 28 of the said Act as part of the duties of the Utilities Commission in town planning, and should under those circumstances come within the exemptions.

DATED at Toronto this 27th day of April, A.D., 1942.

R. S. COLTER,
Chairman.

W. P. NEAR,
Vice-Chairman.

P.F. A-6222

IN THE MATTER of a plan for funding and refunding the debts of the City of Windsor (Municipalities of East Windsor, Walkerville, Windsor and Sandwich) and

IN THE MATTER of an application of A. McPherson, one of the Trustees appointed pursuant to Article VIII of the said plan for interpretation and operation of Article IV of the said plan.

COUNSEL:

E. G. McMillan, K.C. ..... for the Applicant, A. McPherson
L. Z. McPherson, with
Mayor Reaume ..... for the City of Windsor

DECISION OF THE BOARD

THIS IS AN APPLICATION by A. McPherson, one of the Trustees appointed pursuant to Article VIII of the Windsor Refunding Plan as to the interpretation or operation of Article IV, Section 1a, of the plan. The Council submitted its budget for 1942 to the Trustees as provided in Article IX on March 4th, 1942. The Trustees did not notify the City that they did not approve of the Budget. The applicant did not agree with his co-trustees with reference to certain items of the Budget being treated as exemptions. These items were:

1. Discount on taxes	$80,000.00
2. Air Raid precautions	25,516.00
3. Cost of Living Bonus:	
City	51,202.00
Schools	38,829.00
4. Hospital Deficit	30,000.00

The plan provides that should the operating expenses of the City exceed the sum of $2,900,000 in any year, 125% of the excess shall be paid to the Trustees before October 1st of the following year. One-half of this payment shall be paid into a fund known as an Income Interest fund to increase the Interest on Debentures outstanding and the other half shall be paid into a Sinking fund for pre-payment of Debentures.

It should be understood that this is not an appeal to the Board to determine any matters at issue between the Trustees and the City with respect to the Budget under Article IX.

Counsel for A. McPherson during the course of the hearing, asked that he be heard, not as one of the Trustees, but as Chairman of the Windsor Bondholders Protective Association, under Section 7 of Article XI of the Plan.

1.—Discount on Taxes—It appears to the Board that the right to exempt this item from "Operating Expenses" was raised by reason of the result of a meeting held at the Parliament Buildings on the 14th day of April, 1937, at which the Board of Control of the City of Windsor met Mr. Cross, the Chairman of the Board and discussed certain matters of disagreement between the City and Debenture Holders after which meeting the Board of Control passed the following resolution:

Moved by Controller Reaume,

Seconded by Controller Curry:

That the Board of Control, on behalf of the Corporation of the City of Windsor, agree to accept the following variations in the Judgment of The Ontario Municipal Board, dated December 21st, 1936:

1. That all debentures be for a period of forty years.
2. That the mandatory interest rates payable be as follows:

For Walkerville Debentures	4 %
For Windsor Debentures	3¼ %
For East Windsor Debentures	2 %
For Sandwich Debentures	1½ %
With a maximum mandatory interest rate of	4½ %

3. That the provisions for income interest be included on the basis of an operating budget of $2,900,000 inclusive of tax discounts, the division of income interest being 62½ cents to Sinking Fund and 62½ cents to Interest out of the additional 125% provided.

4. The Trustees will be authorized to purchase at a discount, where available, the outstanding debentures of the City, subject to whatever provisions of "The Municipal Act" may apply on that behalf.

Mr. Reaume is now Mayor of the City of Windsor and with Mr. McPherson argued that this Resolution was not binding on the City and there is nothing before the Board to show that this Resolution was ratified by Council. The Board has been unable to find amongst the papers filed previous to the Order of the Board of June 15th, 1937, any resolution or By-law which directly referred to this resolution or agreement, but the order in the 11th line of the third recital says:

"and an agreement having been reached between the said City and the majority of the creditors represented on the hearing in accordance with the terms and provisions set forth in the Plan herinafter referred to—"

and directs:

"2 (a) The By-law, a copy of which is attached hereto and made Schedule B and part of this Order, be forthwith passed by the Municipal Council of the Corporation of the City of Windsor."

By-law 113 of the City of Windsor passed in accordance with said Order in its recital says:

"and (c) the ratification and confirmation of the agreement, arrangement or compromise entered into by the new City of Windsor with the creditors of the said former Municipalities as contained in the said Order".

Without some further evidence it would be impossible for the Board to find that "Discount on Taxes" is an item which should be considered a part of the "operating expenses" of the City, if it can be treated as such. It is not collected. It is not paid out. It is a reduction in taxes to the ratepayer who pays his taxes on or before a certain date. The City Council believes that allowing a Discount on Taxes is in the interests of the taxpayer, the City and the creditors of the City, because it assists the City to carry on its business without the necessity of borrowing large sums of money from the Bank. It is a bookkeeping entry only.

2.—Air Raid Precautions.

In the opinion of the Board this is an operating expense of the City. It is true that the Federal Government has suggested and even advised the construction of these shelters but there is no legislation compelling their construction. However, it is a temporary measure, and the applicant is not seriously contending that it should be considered as an operating expense.

3. Cost of Living Bonus.

This is a temporary expense. The Federal Government enacted that all employers, except municipal and a few others, should pay a cost of living bonus. It was deemed necessary that a Municipality such as this should follow the example set by others. This is not seriously objected to by the applicant.

4.—Hospital Deficit.

The Windsor Utilities Commission is the successor of the Essex Border Utilities Commission. The Statutes of Ontario 1929, Chapter 98, sets out the powers of the Commission, gives the Commission power to perform the duties of a Municipal Council under the Public Health Act, Section 24, and Hospitals are referred to in Section 25. Therefore the Board finds that this item is properly allowed under "Expenses of the Windsor Public Utilities Commission."

Counsel for the City contended that McPherson was not a person within the meaning of the plan, and that when the majority of the Trustees agreed that they should not notify the City that they did not approve of the Budget, a dissenting Trustee could not act alone.

The Board finds that the majority of the Trustees control the action of the Trustees and that a dissenting Trustee has no power under Article IX to dispute the Budget.

The Provisions of Article XI, Section 7, are very broad, and the Board finds that the words "any of the persons referred to herein," should be construed in a broad sense and certainly would include the Chairman of the Windsor Bondholders' Protection Association.

DATED at Toronto this 13th day of April, A.D., 1942.

R. S. COLTER,
Chairman.

W. P. NEAR,
Vice-Chairman.

APPROVAL RESTRICTED AREA BY-LAWS

P.F. B-1484

IN THE MATTER of Section 406 of "The Municipal Act" (R.S.O. 1937, Chapter 266), (as re-enacted by Section 13, Chapter 35, O.S. 1941), and

IN THE MATTER of an application by the Corporation of the Village of Portsmouth for approval of its By-law No. 562 intituled: "By-law No. 562. By-law for the Zoning of the Village of Portsmouth."

BETWEEN:

David J. Rankin, Esq.....Counsel for the Applicant

— and —

H. L. Cartwright, Esq.....Counsel for Marguerite and T. M. Patterson, Objectors

DECISION OF THE BOARD

THIS IS AN APPLICATION by the Village of Portsmouth for approval of a Restricted Area By-law No. 562 of the Village of Portsmouth which is undated but which was received by the Board on the 26th October, 1942.

Notices of the Hearing before this Board were duly mailed so that they might be in the hands of the property owners at least ten clear days before the date of the Hearing, which was set for the Eighteenth day of December, A.D., 1942, at the hour of Two o'clock, in the afternoon at the Council Chamber in the Village of Portsmouth.

Upon the Hearing before the Board on the 18th December, H. L. Cartwright, Esq., appeared for Marguerite and T. M. Patterson, the owners of certain properties on Church Street, on which were being erected by the owner four houses and this By-law seems to have been directed against these buildings. It appeared from the evidence before the Board that Permits had been issued for the erection of three of the four houses, the foundations of which houses were directly in line with the Church building, and objection was taken to the erection of the fourth house, which was being erected at the corner of Centre and Church Street. Although laid out on the plan of the Village, Centre Street had not been opened between Union Street and Church Street, thus creating a gore about forty-five feet, ten inches, on Church Street on which no erections had been made. When seen by the Board, the sidewalks were covered by snow, but it appears that a sidewalk had been constructed on Union Street but that no sidewalk had been constructed on Centre Street between Union Street and Church Street. The foundation for the building objected to had been constructed and, on the 18th December, the owners were placing upon the foundation a building which had been moved from outside the municipality. There was no evidence to show where the line of Church Street ran, but it was admitted that the sidewalk on Church Street was some distance from the street line. The owner of the building at the corner of Centre Street and Church Street, opposite the foundation in question, said that he had erected his house, and garage in the rear, on the line of Church Street and that the front of his house on Centre Street was a few feet from the line of Centre Street but that the "step" of his house was almost on the Centre Street line. Measuring from his building, a distance of sixty-six feet, it would appear that neither the church nor the three houses for which building permits were granted were fifteen feet from the street line of Church Street; in fact, it would appear that the buildings were not more than five or six feet from such line. The foundation for the building erected at the corner seemed to be in line with the foundations of the other buildings and the owners said that the entrance would be constructed from Centre Street. The foundation of the duplex building adjoining this foundation on Centre Street touches the Centre Street line. The foundation of the building objected to seemed to be about one foot from the Centre Street line at the closest point.

In the opinion of this Board, this By-law is directed at the owners of these four properties and the Council has approved of permits of three of the buildings, none of which comply with the By-law. The Council has also agreed to a location of the fourth house at the corner in a position that does not conform with the By-law. The Board, therefore, refuses to approve of the By-law.

The Board's fee having been paid by the Applicant, there will be no further Order as to costs.

DATED at Toronto this Twenty-first day of December, A.D., 1942.

R. S. COLTER,
Chairman.

W. P. NEAR,
Vice-Chairman.

P.F. B-712

IN THE MATTER of Section 406 of "The Municipal Act" (R.S.O. 1937, Chapter 266) (as re-enacted by Section 13, Chapter 35, O.S. 1941) and

IN THE MATTER of an application by the Corporation of the Village of Swansea for approval of its By-law Number 878 "Being a By-law to establish building restrictions for Zone 3, which is sub-divided into Sections, F, G, H and J."

DECISION OF THE BOARD

THIS APPLICATION by the Village of Swansea was heard by the Board pursuant to Notice as directed on the 28th day of November, 1941.

An objection to the application was filed by Mr. I. S. Fairty, K.C., Counsel for the Toronto Transportation Commission, owners of Lots 10 and 11, occupying 50 feet frontage and lying between Runnymede Road and Kennedy Avenue immediately south of the Runnymede Arms Apartments.

At the hearing, the Board indicated its approval of the By-law excepting in so far as it applied to the property of the Toronto Transportation Commission and an adjournment was granted to December 1st, 1941, to permit the Council of the Village of Swansea and the representatives of the Toronto Transportation Commission to confer and negotiate an agreement.

After the conference had taken place the Board was advised that an agreement was unlikely and was requested to proceed with the disposition of the application. Accordingly an appointment was given for December 18th, 1941 and notice of such further hearing to interested parties in the vicinity of the lots in question was directed by the Board.

At the hearing evidence was given for and against the application of the By-law to the lots in question and the decision of the Board was reserved.

The Board is now of the opinion that By-law Number 878 should not be used to sterilize the use of the Toronto Transportation Commission lots in question and approves of By-law Number 878 except in so far as it affects lots 10 and 11 referred to above.

The following comments are interposed as suggestions to the Council of the Village of Swansea. The Board believes the Council would be well advised to amend the limits of this By-law to exclude lots 7, 8, 9, 10, 11 and 12 from the residential restrictions and permit same to be used for business or commercial purposes or apartments; similarly consideration might well be given to the property on the west side of Runnymede Road and south of the theatre, now said to be occupied by a frame cottage; and also the property on the east side of Kennedy Avenue south of Hughes Motors and now said to be occupied by Hughes Motors.

DATED at Toronto, this 6th day of February, A.D., 1942.

R. S. COLTER,
Chairman.

W. P. NEAR,
Vice-Chairman.

ASSESSMENT APPEALS

P.F. B-1264

IN THE MATTER of Section 84 of "The Assessment Act" (R.S.O. 1937, Chapter 272).

BETWEEN:

THE MUNICIPAL CORPORATION OF THE TOWN OF FORT FRANCES
Appellant

— and —

THE ESTATE OF JOHN EAST, DECEASED,
Respondent

C. R. Fitch, Esq., K.C. ..... Counsel for the Appellant

A. G. Murray, Esq., K.C. ..... Counsel for the Respondent

DECISION OF THE BOARD

THIS IS AN APPEAL by the Municipal Corporation of the Town of Fort Frances from the Judgment of His Honour Judge Byers, dated the 16th day of July, A.D., 1942, in connection with the Assessment of certain properties owned by the John East Estate, for the year 1941.

With the consent and approval of Counsel for both parties the argument was submitted to the Board in writing and such arguments together with the Judge's reasons for Judgment, and note of the evidence taken before the Judge have been presented.

The only dispute with reference to the assessment of lands was in connection with Lot 25, No. 112 Second Street—Appeal numbered 5, in which the parties have agreed that the assessment should be reduced from $700.00 to $600.00.

There is a dispute with reference to the business assessment on Lot 14, Block 4, Plan M. 68 (coal shed). The business assessment on this property was $350.00. The property is assessed for $1,000.00 and is used for the retail sale of coal. Section 8 (5) of "The Assessment Act" provides that every person carrying on the business of a retail coal dealer shall be assessed for a sum equal to 50% of the assessed value of the premises (except in Cities having a population of not less than 100,000). The business assessment on the property should be increased from $350.00 to $500.00.

There are five appeals with reference to buildings. Section 39 of "The Assessment Act" is as follows:

(1) Subject to the provisions of this section, land shall be assessed at its actual value.

(2) In assessing land having any buildings thereon, the value of the land and buildings shall be ascertained separately, and shall be set down separately in columns 14 and 15 of the assessment roll and the assessment shall be the sum of such values. The value of the buildings shall be the amount by which the value of the land is thereby increased.

(3) To remove doubts, it is hereby declared that the cost of a building is only one of the matters which should be considered in ascertaining the amount for which a building should be assessed, and if it is found that a building, either because of its condition as to repair or of its inappropriateness to the location in which it is found or because of any other circumstances affecting its value, increases the value of the land by less than the cost of the building, or the cost of replacing it, such less sum shall be the amount for which the building shall be assessed under sub-section 2; the meaning of that subsection being that buildings shall be assessed for the amount of the difference between the selling value of the whole property and the selling value of the land if there were no buildings on it.

In reading subsection (3) "any other circumstances affecting its value" is very important.

Appeal Number 1 and Number 2.—Lot 462, North 50′, being No. 513 and No. 515 Portage Street.

No. 513 is a frame house with verandah, assessed at $600.00. There was not much evidence as to this building and the assessment is confirmed.

No. 515 Portage was formerly used as an office and was assessed at $500.00. In 1940 the building was altered and turned into a two-family apartment, the amount spent in making the alterations being about $500.00. The rental of the two apartments is $45.00 per month. In dealing with this appeal the learned Judge says: "Now if this property was only assessed at $500.00 during the time it was used as a business office, I fail to see where its conversion into two apartments would increase the value of the land by $600.00, particularly in view of the fact that No. 513 is only assessed for $500.00, I am of the opinion that there is no justification for the increase and it should be reduced to $500.00 and direct that the Roll be amended accordingly." The Board is unable to agree with this reasoning. The building may have absolutely no value as an office. The owners must have considered that it would become of more value as an apartment house because they spent some $500.00 in making alterations for that purpose. The rent on this property is $540.00 per year. In the opinion of this Board an assessment of $500.00 would be most unreasonable. The appeal on the building will be allowed and the assessment of $1,100.00 restored.

Appeal Number 4.—112 Second Street—This is an appeal with reference to the assessment of $2,500.00 on the building on Lot 25, Block 4, Plan M. 68, assessed at $2,500.00 and reduced by the Judge to $1,800.00. The building is practically new and cost about $2,500.00 less $300.00, or $2,200.00. The Judge reduced the assessment to $1,800.00 after comparing this building with others in the Town. There is not sufficient evidence to warrant the Board in overruling this decision and the appeal is therefore dismissed.

Appeal Number 5.—237 Church Street, Assessment $3,550.00, reduced by the Judge $1,050.00 to $2,500.00. This is a four suite apartment building, remodelled in 1932. Rentals $140.00 per month. In 1938 the Municipality brought in an independent assessor who assessed this building at $2,550.00. No alterations have been made in this building and no sufficient evidence has been given warranting an increase in assessment. This appeal must be dismissed.

Appeal Number 6.—241 Church Street, Assessment $1,750.00, reduced by the Judge to $1,050.00. His Honour in his reasons for Judgment finds that this building was assessed in 1938 by an Independent Assessor at $1,000.00 but that the increase in assessment was not made until 1940. The Judge reduced the assessment to $1,000.00. There must be some mistake. The assessment on this building has not since 1924 been less than $1,500.00. In 1938 it was $1,750.00, and the same in 1939 and 1940. There has been no increase in this assessment since 1938. The only reason the learned Judge gave for the reduction made by him was that the assessment had been increased and that there was nothing to justify the increase. Since there was no increase in assessment in 1940, the Board can find no valid reason in the evidence submitted for reducing this assessment.

The Board therefore orders:

1. That the assessment of $600.00 on the building at 513 Portage Avenue be confirmed.
2. That the assessment of $1,100.00 ($600.00 and $500.00) on the building at 515 Portage Avenue be confirmed.
3. That the assessment of Lot 14, Block 4, Plan M.68 at $1,000.00 be confirmed and that the Business Assessment be increased to $500.00.
4. That the Assessment of 112 Second Street, Lot 25, Block 4, Plan M.68, be Land $600.00, Building $1,800.00 and that the Business Assessment be fixed in accordance with the Statute (no evidence has been given to the Board as to the class of business carried on).
5. The Assessment of 237 Church Street be—Building reduced from $3,550.00 to $2,500.00 as found by the Judge—Land Assessment confirmed.
6. The Assessment of 241 Church Street be confirmed at $1,750.00.

Order accordingly. The Board's fee fixed at $25.00 shall be paid by the Appellant. No further Order as to costs.

DATED at Toronto, this 8th day of December, A.D., 1942.

R. S. COLTER,
Chairman.

W. P. NEAR,
Vice-Chairman.

P.F. B-787

IN THE MATTER of Section 84 of "The Assessment Act" (R.S.O. 1937, Chapter 272).

BETWEEN:

THE CORPORATION OF THE CITY OF TORONTO

Appellant

— and —

THE ALUMINUM COMPANY OF CANADA, LIMITED

Respondent

(Income Assessment)

———————

J. Palmer Kent, Esq., K.C. ..... Counsel for the Appellant

Hon S. A. Hayden, K.C.,
R. M. Fowler, Esq ..... Counsel for the Respondent

———————

DECISION OF THE BOARD

———————

THIS IS AN APPEAL by the City of Toronto from the Judgment of His Honour Judge Parker, dated the 20th day of November, 1941, allowing the appeal of the Respondent from the decision of the Court of Revision and reducing the assessment of the Respondent for Corporation income for the year 1940 from $1,994,708.00 to $9,127.00.

In its Corporation Income Return (Exhibit 9), the Respondent claimed the nature of its business to be "Refining and smelting of aluminum ores; fabrication and other conversion of aluminum; and selling, principally aluminum and products thereof": that its head office was Canada Life Building, 340 University Avenue, Toronto, and its chief place of business in Ontario to be at 158 Sterling Road, Toronto.

James Hepburn Grey, Assessor for the City of Toronto, said (P. 67 of Evidence) that he visited the plant at 158 Sterling Road and he found the Company to be manufacturing Pistons, and Rotors for Electric Washing Machines and bottle tops and were rolling aluminum and making aluminum foil. There are a number of buildings on the property, one a ten-storey building occupied by the Respondent and Aluminum Goods, Limited, with other buildings used as a foundry and mills—The part of the buildings occupied by the Respondent was assessed to it and on this assessment it paid business assessment. There is no dispute in respect of this assessment.

The Company was also assessed in 1939, for $1,994,708.00 income received by it from its Subsidiary Companies, under R.S.O. 1937, Chap. 272, Sec. 9 (b) as income not derived from the business in respect of which it is assessable under Section 8. The Court of Revision upheld the Assessment and on appeal from the Court of Revision, His Honour Judge Parker, held that he "would vary the assessment, fixing the assessment on income derived outside the Company's business at $10,627.18—subject of course to the Statutory Exemption." The $10,627.18 was income derived from investments outside of its subsidiary companies, and the Respondent admits that this is taxable income.

From this Judgment the City has appealed to this Board. The appeal was heard on the 26th day of October, A.D., 1942. Copies of the evidence taken in the Appeal before the Judge and the Exhibits used therein, were, with the approval of Counsel for both parties, filed with and used by Counsel on their arguments and no further evidence was produced before the Board.

The Corporation Income Return (Exhibit 9) filed by the Respondent shows:

1. The profit or gain directly or indirectly received by the Corporation from its business or undertaking, but not including income from investments		$15,508,958.71
4. Income from Governmental and Municipal Bonds, Debentures and Securities. (List names and amounts)—		
Dominion of Canada	$ 233.74	
Province of New Brunswick	1,186.07	
Province of Nova Scotia	620.09	
Province of Ontario	1,068.90	
Province of Quebec	1,149.01	
		4,257.81

5. Income from all other stocks, shares, bonds, debentures and other securities, but not including income from Ontario mining stock. (List names and amounts) —			
Aluminum Limited—Shares	$	15.00	
Aluminum Limited—Bonds		1,121.25	
Canadian National Railways		1,065.58	
Universal Cooler Co. of Canada, Limited		105.00	
			2,306.83
6. Income from Money loaned upon any Security or without Security			287.63
7. Income from bank deposits			3,774.91
10. Total Income			$15,519,585.89
11. Statutory Exemption	$	1,500.00	
12. Income derived from the business in respect of which the Corporation is liable to business assessment under Section 8 of The Assessment Act, as shown in Item 1	$15,508,958.71		
Total deductions and exemptions claimed			$15,510,458.71
Assessable Income			$ 9,127.18

17. Names and addresses of parent, subsidiary and affiliated Corporations having head office or chief place of business in this municipality:

Name of Corporation.	Address.
Aluminum Goods, Limited,	158 Sterling Road.

When asked for a Breakdown of the Income and Subsidiary Companies the Respondent filed Exhibit 2 which shows:

Demerara Bauxite Co., Ltd.	
Dividends	$ 1,127,083.33
Interest on advances by Aluminum Co. of Canada, Ltd., necessary for the business of its subsidiary	32,576.02
Saguenay Power Company, Ltd.	
Dividend on common shares	$ 506,430.00
Saguenay Terminals, Ltd.	
Dividend on common shares	112,500.00
Interest on money advanced by Aluminum Co. of Canada, Ltd., which loans were essential for the successful carrying on of the business of the subsidiary	16,335.28
Sprostons Limited.	
Dividend on preferred stock for the years 1921, 1922, 1923, 1924, 1925, 1926, 1927 and 1928	97,556.26
The Roberval & Saguenay Railway Co.	
Interest on money advanced by Aluminum Co. of Canada, Ltd., for the necessary operation of this subsidiary to cover the amount of which ($1,330,000.00) bonds were issued by the subsidiary to Aluminum Co. of Canada, Limited	93,100.00

In its notice of appeal the Appellant claimed:

(1) That the income received by the Respondent by way of interest and dividends from other companies is income not derived from the business in respect of which the Respondent is assessable under Section 8 of The Assessment Act.

(2) That the learned County Court Judge has erred in his interpretation of the Provisions of The Assessment Act, particularly Sections 4, 8 and 9.

(3) That the decision of the County Court Judge is contrary to the evidence submitted to him.

(4) In the alternative, the Appellant claims that the Respondent should be assessed for the whole of its income not derived from the business carried on at premises in the Province of Ontario. Less than five per cent. of its annual profit is derived from this source. As its total net profit was $17,791,241.99, its assessable income should be increased by adding $16,901,679.00.

(5) Upon such other grounds as to Counsel may be deemed advisable.

No. 4 of the Notice of Appeal is based on the Financial Statement of the Respondent, annexed to and forming part of the Income Return, Ex. 9, and showing a net profit of $17,791,241.99 for the year 1939, and the evidence of Roy E. Powell, the President of the Respondent Company who on Page 39 of the evidence L. 21, said:

Q. Have you any idea what percentage of your business that would amount to compared with the part of your business that comes through Ontario plant?

A. I made a calculation only the other day, rough; I estimated that more than 95% of our business is export business and practically all I would say—you may say all of it—is in the form of crude metal, ingot pig metal. I would say, therefore, that something less than 5% of our total business is in the form of crude metal, ingot pig metal. I would say, therefore, that something less than 5% of our total business is in the form of sheets and castings.

Q. That go through the Ontario plants?

A. That is right.

Q. That is, the total business that would go through the Ontario plants would be about 5% of your total business?

A. That is the two Ontario plants?

Q. Kingston and Sterling Road?

A. Yes. This may help you—I happen to remember the figures—in the month of September we shipped between 18,000 and 19,000 tons in crude metal and probably 800 tons in the form of sheets, etc. You understand, I have no figures before me, I speak from memory, that is 800 to 18,000.

In the opinion of this Board the evidence is not sufficient to warrant the Board in finding that the Appellant should be assessed on the basis suggested in Reasons of Appeal No. 4.

Senator Hayden's very able argument was based on the fact that the Respondent had been incorporated with very wide powers and he contended that the business of the Respondent was the production of Aluminum Goods from the mining of bauxite to the manufacture of aluminum products, including all the intermediary steps, and that being its business all income derived from that business is exempt under Section 9B of The Assessment Act.

Mr. Kent contended that the Respondent was not carrying on the business of the five Companies named in Exhibit 2, that the income received by the Respondent from those Companies was "income not derived from the business in respect of which it is assessable under Section 8".

The Demerara Bauxite Company was incorporated under the laws of British Guiana for the mining of bauxite (the raw material from which Aluminum is obtained); the shares are wholly owned by the Respondent and the Officers and Directors are as follows:

Officers:—F. B. Henderson, Chairman and Managing Director.
A. G. King, Secretary.
H. R. Wake, Assistant Secretary.

Directors:—F. B. Henderson
L. C. McCarthy
E. C. Harder
W. H. Clifford
J. A. King
A. G. King
W. A. Walker
M. B. G. Austin
F. J. Seaford
A. C. O'Dowd
R. E. Powell
H. R. Wake
F. E. L. Parsons
P. W. Rolleston.

Four of the Directors are Officers or Directors of the Respondent. The Company pit mines the bauxite.

The Bauxite is loaded on boats of Sprostons Limited, another Company incorporated under the laws of British Guiana (the shares of which are wholly owned by the Respondent), which Company carried the product down the River some seventy-five miles to Georgetown

at the mouth of the River where it is loaded into larger boats for transportation to Quebec Sprostons Limited also owned some land which the Respondent felt might produce bauxite, and owns and under its franchise operates a short railway and a dock terminal near the centre of bauxite producing lands in British Guiana. The Respondent purchased and owns all the shares of the Company, but it should be noted here that although by its Charter the Respondent may operate throughout Canada and in all parts of the world it is specifically enjoined therein from operating railways. This Company also acts as agent for the Respondent in the purchase of mines or mining lands. The Company must carry passengers and any goods offered by others. The Officers and Directors of the Company are:

Sprostons, Limited:

Officers—Frank Bayliffe Henderson, Chairman.
William Alexander Walker, Managing Director
Edward Dunstan Chatterton, Secretary.

Directors:—Malcolm Burnett Gardiner Austin
William Alexander Walker
Frank Bayliffe Henderson
John Alston Watson
Arthur George King
Ray Edwin Powell.

The Respondent has only one representative on this Board of Directors, namely R. E. Powell.

Saguenay Terminals Limited, before the purchase of its shares by the Respondent, owned certain waterlots and a wharf in Quebec. Since the purchase of the shares the wharf has been rebuilt and extended. It also owns and operates ocean-going ships, which in addition to transporting bauxite for the Respondent carries other freight when such freight is offered. It also acts as agent for the Respondent in chartering other ships or arranging for the transportation of bauxite for the Respondent. The Officers and Directors of this Company are:

Officers: R. E. Powell, President.
W. C. Duncan, 1st Vice-President.
O. M. Montgomery, 2nd Vice-President.
H. R. Wake, Secretary.
H. S. Hutchin, Assistant Secretary.
A. I. Cunningham, Treasurer.
H. R. Wake, Assistant Treasurer.
L. P. Thomason, Assistant Treasurer.
A. I. Cunningham, General Manager.
W. C. Duncan, Managing Director.
L. P. Leduc, Auditor.

Directors: R. E. Powell
W. C. Duncan
O. M. Montgomery
A. W. Whitaker, Jr.
H. R. Wake.

Three of these Directors are Officers or Directors of the Respondent.

The Roberval and Saguenay Railway Company, Limited was incorporated by Special Statute of the Province of Quebec and holds franchise and operates a Railway from the docks of the Saguenay Power Company, Limited. The Respondent bought all the shares of this Company. It transports, not only the goods used in the Respondent's business, but must also carry other freight when offered. It might again be pointed out that the Respondent has no authority to operate this or any other Railway. The Officers and Directors of this Company are:

Officers: R. E. Powell, President.
W. C. Duncan, 1st Vice-President.
H. R. Wake, 2nd Vice-President.
H. R. Wake, Secretary.
H. S. Hutchin, Assistant Secretary.
A. I. Cunningham, Treasurer.
H. R. Wake, Assistant Treasurer.
L. P. Thomason, Assistant Treasurer.
A. I. Cunningham, General Manager.
W. C. Duncan, Managing Director.
L. P. Leduc, Auditor.

Directors: R. E. Powell
A. I. Cunningham
H. S. Hutchin
W. C. Duncan
H. R. Wake.

Two of the Officers and Directors of this Company are Officers or Directors of the Respondent. The Respondent is the owner of all of the shares of this company.

Saguenay Power Company, Limited, produces and sells Power to the Respondent as well as to others. The Respondent is the owner of 112,030 of the 210,000 shares issued. The Officers and Directors of this Company are:

Officers: Edward K. Davis, President.
Leighton McCarthy, K.C., Vice-President.
R. E. Powell, Vice-President.
H. R. Wake, Secretary.
Paul Clark, Treasurer.
Paul Clark, Assistant Secretary.
McNeely DuBose, General Manager.
P. S. Ross & Sons, Auditors.

Directors: Edward K. Davis
Aime Geoffrion, K.C.
Leighton McCarthy, K.C.
George O. Morgan.
Howard Murray
R. E. Powell
John H. Price
J. F. Van-Lane
James Wilson.

Two of the Directors of this Company are Officers or Directors of the Respondent.

All of these so-called subsidiaries do business with the Respondent either directly or indirectly, but not all of the business done by them is with the Respondent Company.

Section 84 of the Dominion Companies Act (24-25 George V Chapter 33) provides that "The affairs of the Company shall be managed by a Board of not less than three Directors."

At page 9 of his reasons for Judgment His Honour Judge Parker says "The Company (The Aluminum Company of Canada) has not more than one business. It is a manufacturer in the sense that it mines the bauxite, refines it and ships the refined product to the market."

At page 10 he finds that "The plant at Toronto receives from the Arvida plant aluminum in the form of ingots and out of these rolls aluminum sheets and aluminum pipe in form suitable as raw material for manufacturers of aluminum products." The evidence also shows that this plant also moulded roters for Electric Washing Machines, made aluminum foil and bottle tops.

At the same page he finds "The operations carried on in Toronto, for which the plant on Sterling Road is assessable for business tax, is part of the business of "The Company."

He says "It has been held in APTHORPE vs. PETER SHOENHOPER BREWERY (1899) 15 T. L. R. 245, that profits from wholly owned subsidiaries would be income from the business of the Company." In that case an English Company, most of the shareholders in which were resident in the United States, owned all the shares in an American Company which operated a brewery in Chicago. The profits from the operation of the brewery were distributed amongst the shareholders by the English Company. The question to be decided was whether those profits were taxable as income in England. It was held that those profits belonged to the English Company and were subject to taxation as income in England. The profits were held to be profits of the English Company, not profits of the shareholders of the English Company. In the opinion of this Board this case upholds the contention of the Appellant rather than that of the Respondent.

With all due respect the Board cannot agree with the learned Judge's statement that the Respondent is "a manufacturer in the sense that it mines the bauxite, refines it, and ships the refined product to the market." Bauxite is mined by the Demerara Bauxite Company. The Directors, not the shareholders, manage that Company, and carry on its business. The shareholders are not liable for the debts of the Company and, if the Demerara Company entered into an agreement to sell its product to a person or Company, without the approval of the Respondent, that agreement would be binding on the Company.

Gramophone and Typewriter, Limited, vs Stanley, 1906, 2 K.B. 856; 1908, 2 K.B. 89.

The Master of the Rolls Cozens-Hardy: The fact that an individual by himself or his nominee holds practically all the shares in a Company may give him the control of the Company in the sense that it may enable him by exercising his voting powers, to turn out the Directors and to enforce his own views as to policy, but it does not in any way diminish the rights or powers of the Directors or make the property or assets of the Directors or make the property or assets of the Company his, as distinct from the Corporations.

Bartholomay Brewing Co. (of Rochester), Limited, vs. Wyatt, 1893, 2 Q.B. 499.

Wright J. (at p. 516): I think that in point of law whatever control is exercised by the English Company is exercised by it as the holder of practically all the shares in the American Company; and, if that is so, the English Company cannot be properly said to carry on the business of the American Company at all. The business of a Company is not carried on by its shareholders but by the Company through its Directors although the shareholders in general meeting may have the power of general control.

Kodak Limited, vs. Clark, 1902, 2 K.B. 450, 1903, 1 K.B. 505.

Phillemore, J. (P. 464): Therefore I think that though the English Company controls the American Company, the business which the American Company carries on is not the business of the English Company. I am bound to hold that there was no evidence on which the Commissioners could lawfully hold that the American Company is carried on by and is the business of the English Company.

Vaughan Williams, L. J., (at P. 513): Their right is said to be a right only to receive dividends and whatever amount of control they may exercise it is the control of shareholders and of shareholders only, and they have no control either as masters or as principals.

Hydro Electric Power Commission of Ontario and Township of Thorold and Pelham, 55 O.L.R. 431—Appeal by Townships.

Mulock, C. J.: The only relation between the Commission and the Niagara Company is that the Commission controls the shares in that Company and for the purposes of this Appeal the Commission may be regarded as owning all the shares and therefore as sole shareholder. The powers of shareholders in a Company and of the Board of Directors are distinct. The shareholders elect the Board but the Board alone has executive authority over the management of the Company's affairs. It is accountable to the shareholders but it is not subject to their orders. They have no power to engage or dismiss employees or to direct them in the performance of their duties or to create any contract binding upon the Company. The Commission as holder of all the shares may own the Company—but the ownership and control are substantially different. The Board of Directors stands between the ownership and control of the Company. For these reasons I am of opinion that even if the agreement has been completed the buildings of the Niagara Company are not, within the meaning of the Statute, controlled by the Commission and are therefore not exempt from assessment or taxation. Magee, Middleton and Smith, J. J. A., agree with the Chief Justice.

Ferguson, J. A.: That a Corporation is a different person or entity from its shareholders and that the shareholders of a Corporation do not own or control the property of the Corporation is, I think, well established and he refers to Solomon vs. Solomon & Company. 1897. A.C. 22.

The Board finds that neither the facts nor the authorities cited support the very interesting and ingenious arguments of Senator Hayden and Mr. Fowler, that the Aluminum Company of Canada, Limited, is carrying on a business embracing a chain of development of aluminum from the mine to the consumer. The Company is the owner of all the shares in each link (or Company) except one, but the shareholders do not carry on the business. Each link (or Company) carries on the business.

The Respondent states that the dividends received from Demerara Bauxite are gross and that there is a with-holding tax of $168,913.63, which should be deducted, and that a with-holding tax of $13,988.44 with respect to Sprostons, Limited should also be deducted. this statement is accepted by the Appellant.

The Board finds that the income received from the hereinafter named Subsidiary Companies by the Respondent is as follows:
Demerara Bauxite Co., Limited:

Dividends	$1,127,083.33	
Interest on advances by Aluminum Co. of Canada, Ltd., necessary for the business of its subsidiary	32,576.02	
	$1,159,659.35	
Less with-holding tax	$ 168,913.63	
		$ 990,745.72
Saguenay Power Company, Ltd.:		
Dividend on common shares	$ 506,430.00	
		506,430.00
Saguenay Terminals, Limited:		
Dividend on common shares	$ 112,500.00	
Interest on money advanced by Aluminum Co. of Canada, Ltd., which loans were essential for the successful carrying on of the business of the subsidiary	16,335.28	
		128,835.28
Sprostons, Limited:		
Dividend on preferred stock for the years 1921, 1922, 1923, 1924, 1925, 1926, 1927, and 1928	$ 97,556.26	
Less with-holding tax	13,988.44	
		83,567.82
The Roberval & Saguenay Railway Company:		
Interest on money advanced by Aluminum Co. of Canada, Ltd., for the necessary operation of this subsidiary to cover the amount of which ($1,330,000.00) bonds were issued by the subsidiary to Aluminum Co. of Canada, Ltd	$ 93,100.00	
		93,100.00
		$1,802,678.82

and that this sum was profits of the said Companies, earned from the individual businesses carried on by the said Companies and not by the Respondent, and that said profits when paid over to the Respondent was not income derived from the business in respect of which the Respondent is assessable in the City of Toronto under Section 8 of the Assessment Act.

The Appellant's Appeal No. 4 having been dismissed, the only other question before this Board was with reference to this Income. There is no dispute between the parties as to any other assessment. The Statutory exemption of $1,500.00 has been deducted from the $10,627.18 admitted by the Respondent to be taxable.

The Board orders that, in addition to the assessments admitted, the Respondent shall be assessed for the sum of $1,802,678.82 and that the Assessment Roll of the City of Toronto be amended accordingly.

The Appellent having paid the Board's fee fixed at $25.00, there will be no further order as to costs.

DATED at Toronto, the ninth day of December, A.D., 1942.

R. S. COLTER,
Chairman.

W. P. NEAR,
Vice-Chairman.

A. J. B. GRAY,
Member.

P.F. B-747

IN THE MATTER of Section 84 of "The Assessment Act" (R.S.O. 1937, Chapter 272)

BETWEEN:

THE CORPORATION OF THE CITY OF TORONTO,

Appellant

— and —

THE SALADA TEA COMPANY OF CANADA, LTD.,

Respondent

COUNSEL:

J. P. Kent, Esq., K.C. ..... for the City of Toronto

H. C. F. Mockridge, Esq. ..... for the Salada Tea Company of Canada, Ltd.

DECISION OF THE BOARD

THIS IS AN APPEAL by the Corporation of the City of Toronto from the Judgment of His Honour Judge Macdonnell, dated the 5th day of November, A.D., 1941, whereby he allowed the appeal of the Salada Tea Company of Canada, Limited, against its assessment for $700,000 dividends received from the Salada Tea Company, a United States Corporation.

The Respondent carries on the business of Importers and Wholesalers of Tea at 461 King Street W., Toronto. It owns all the shares, except five qualifying shares of Salada Tea Company, which carried on a similar business in the United States.

No evidence was given on the appeal before Judge Macdonnell. A copy of the proceedings before him, Exhibit 3, shows:

"THE COURT: I have given judgments in other cases in which I have laid down that the Judges of this County should follow each other's decisions in matters of this kind. There would be absolutely chaos if they didn't. Quite frankly, I have had judgments in other cases in which I didn't agree with the judgment of another judge in the County, but I have followed him nevertheless because I think if we were all just picking a judge every year for whatever case you were in it would be absolutely chaos. Therefore I think for reasons of uniform practice in these matters it is essential we should follow each other's judgments from year to year where the facts are the same. That being the case, I am not going to overule—is it Judge Barton?

MR. MOCKRIDGE: Yes, your Honour. Has your Honour seen Judge Barton's decision?

THE COURT: I have, but I haven't seen it lately. I don't know that it is contrary to any judgment that I have written, is it?

MR. MOCKRIDGE: I don't think so, your Honour, having regard to one fact that seems to be reasonably well establsished in these matters, and that is, each case stands on its own facts.

THE COURT: There is enough involved here that there is an appeal to the Municipal Board?

MR. MOCKRIDGE: Yes, there is $705,000.

THE COURT: You didn't go to the Municipal Board before?

MR. MOCKRIDGE: No, at that time the County Judge was the last resort.

THE COURT: Yes, for a time.

MR. MOCKRIDGE: For a few years there was no appeal beyond the County Judge.

THE COURT: This is a subsidiary company in Boston, a wholly-owned subsidiary?

MR. MOCKRIDGE: Wholly-owned subsidiary.

THE COURT: As I remember Judge Barton didn't give very many reasons in this case.

MR. MOCKRIDGE: I think he reviews the situation enough to indicate—

THE COURT: He gives the facts, yes. Well, this case is very much in line with two cases I had this morning. As far as I am concerned I would be prepared to allow this appeal for the same reasons as stated by Judge Barton there."

The appeal was dismissed.

Referring to the Judgment of His Honour Judge Barton at page 2, he says:

"The Appellant was incorporated as a private company, under the Dominion Companies Act. The principal object is to carry on a tea business in all its branches, with the following among other powers, viz:

"To procure the Company to be registered and recognized in any and every foreign country or State, and to appoint any person or persons, according to the law of such foreign country or State, to represent the Company, and to accept service for or on behalf of the Company."

"In the exercise of this power the Appellant instead of appointing an individual to represent it in the United States, organized a Company under the laws of the State of Maine, under the name of Salada Tea Company, and the Appellant's business is now being carried on under that name in the City of Boston. It is the profits derived from this business which the Respondent seeks to tax, as and when they are received by the Appellant.

"According to the evidence, the entire capital stock of the subsidiary company is owned or controlled by the Appellant. The policy of the business, together with the actual management, is directed by the Appellant from its Toronto office. Any losses are borne by the Appellant, and it is entitled to all profits. The business is in reality a branch of the Appellant's main business, and its officers have always considered it as such. The incorporation was only incidental, and was for the purpose of convenience only."

The Respondent Company was incorporated by Letters Patent dated the 17th of December, 1930. The United States Company, Salada Tea Company, was incorporated in the State of Maine by Certificate of Organization dated the 26th of February, 1916 (Ex. 6). Therefore His Honour Judge Barton was not correct in his finding that:

"In the exercise of this power the Appellant instead of appointing an individual to represent it in the United States, organized a Company under the laws of the State of Maine, under the name of Salada Tea Company, the Appellant's business is now being carried on under that name in the City of Boston."

He further finds that in the exercise of this power, i.e.:

"To procure the Company to be registered and recognized in any and every foreign country or State, and to appoint any person or persons, according to the law of such foreign country or State, to represent the Company, and to accept service for or on behalf of the Company."

the business is now being carried on under that name, i.e., Salada Tea Company, Inc., in the City of Boston. His Honour gave those words a more liberal construction than in the opinion of this Board they should have had.

The evidence before the Board does not warrant a finding that "the policy of the business together with the actual management, is directed by the Appellant from its Toronto office" or that "any losses are borne by the Appellant."

In pursuance of an agreement at the hearing before Judge Macdonnell, Arthur W. Wilson, Vice-President of Salada Tea Company of Canada, Ltd., and a Director of Salada Tea Company (U.S.) was called. He said that the Canadian Company purchased tea in India and Ceylon, pack it, blend it, and sell it all over Canada; that the American Company was incorporated in the United States to carry on the same business; the Canadian Company buys for the American Company and have its orders shipped direct; and American Company also makes spot purchases, that is tea is not purchased through the Canadian Company; the American Company blends its tea, but from time to time sends samples to the Canadian Company's plant to see that the blends are correct; the Canadian Company does not interfere with their buying; the American Company elects its own officers and directors; its directors meet from 7 to 12 times a year, does its own banking transactions, appoints its signing officers, borrows money and gives notes, determines staff bonuses, declares dividends

and fixes and pays salaries; it has about 350 employees and a General Manager; the policy is directed by Mr. Wilson and in his absence by Mr. Larkin, who are both directors of each company, and in the absence of both a matter may be referred to Mr. Wilson's secretary. The American Company pays the Canadian Company a Commission on tea purchased and for any other work, such as testing blends, done by the Canadian Company for the American Company.

There is no evidence before the Board of any management or control of the American Company by the Respondent. The minutes of the Respondent Company have been carefully examined by the Board and there is nothing in them to show the exercise of any control over the American Company. There is nothing in those minutes to show that Mr. Larkin or Mr. Wilson, as directors of the Canadian Company, have been appointed to manage or control the American Company. Should it be held by the Board that because Larkin and Wilson are Directors or officers of the Respondent Company, as well as of the American Company, their decisions are decisions of the Respondent? There is no evidence before the Board to show that when Larkin and Wilson made decisions for the American Company, they were acting otherwise than as officers of the American Company. Because it holds the majority of shares in the American Company, the Canadian Company can control the election of officers and directors, but when those officers and directors are appointed, they as officers and directors of the American Company, control and manage the Company.

The Board have examined the minutes of the Respondent Company. There is a reference to the purchase by the Company of the assets, property and undertaking of Salada Sales Company, Limited, and of the purchase of Botoma Company and other securities, but no mention of the purchases of shares of the Salada Tea Company, Inc. There are also resolutions appointing certain individuals in parts of Canada as recognized agents of the Respondents, but no mention of the appointment of Salada Tea Company Inc., as Agent.

The Board can see nothing either in the evidence or in the minutes of either Company on which it can base a finding that the dividends received by the Canadian Company were profits of the Canadian Company earned by the Canadian Company, or that such dividends were anything but dividends received by the Canadian Company from an investment.

The Board finds that the dividends received by the Respondent from the Salada Tea Company Inc., is income not derived from the business in respect of which the Respondent is assessable under Section 8 of "The Assessment Act" (R.S.O. 1937, Cap. 272).

No evidence was offered with respect to the Assessment for Income of Salada Sales Company, Ltd., $5,000.00 except the statement that this company had been taken over by Salada Tea Company, Limited. This income is not assessable as Salada Tea Company, Ltd., have been assessed for business.

The appeal with respect to the dividends received from Salada Tea Company Incorporated $700,000.00, is allowed, and the company shall be assessed therefor. The Respondent admits that it should be assessed $29,742.05 for Income.

The Respondent shall be assessed for income as follows:

Dividends received from Salada Tea Co., Inc.	$700,000.00
Income shown by Income Tax Return	29,742.05
	$729,742.05

The Respondent shall repay the Appellants the sum of $25.00, the Board's fees paid upon the launching of the appeal.

DATED at Toronto, this 10th day of April, 1942.

R. S. COLTER,
Chairman.

W. P. NEAR,
Vice-Chairman.

P.F. B-800

IN THE MATTER of Section 84 of "The Assessment Act" (R.S.O. 1937, C. 272).

BETWEEN:

RUBY AXLER and SYLVIA SIMON

Appellants

— and —

THE CORPORATION OF THE CITY OF TORONTO

Respondent

———————

COUNSEL:

E. W. Cross, Esq., K.C.....for Ruby Axler and Sylvia Simon, Appellants

F. A. A. Campbell, Esq., K.C.....for the City of Toronto, Respondent

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DECISION OF THE BOARD

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THIS IS AN APPEAL by Ruby Axler and Sylvia Simon, owners of three double duplex dwellings at 1390-92 Avenue Road, 1-3 Otter Crescent and 5-7 Otter Crescent.

This appeal had been dismissed by the Court of Revision and the Appellants appealed to His Honour Judge Barton of the County Court of the County of York who also dismissed the appeal. The appeal is in respect of the assessment of lands and buildings at above named addresses on the ground that the same are over-assessed.

The lands in question are located on the west side of Avenue Road and southerly side of Otter Crescent and Kimbark Boulevard, near the north City limits. They were sold to the present owner through Mr. Yolles as three forty-foot lots facing on a curved frontage on Otter Crescent and a 66-foot lot facing Avenue Road. The City has assessed the lands as per the descriptions in the mortgages.

Mr. Sanagan called by Mr. Cross, stated that he sold these lands to Mr. Yolles for $3,150.00 for 3 forty-foot lots, and $1,500 for the sixty-six-foot lot. Mr. Cross called Mr. Forsey Page, architect, who made comparisons of assessments per square foot of floor area of the three buildings in question with other Double Duplex dwellings immediately to the south of these properties and on the west side of Avenue Road.

The buildings were lettered A, B and C on Exhibit 2.

A—2 floors; 4,961 square feet; assessed $3.02 per sq. ft.

B—2 floors, plus ½ 6,203 square feet; assessed $2.66 per sq. ft. Finished 3rd floor.

C—2 floors; 5,339 square feet; assessed $2.96 per sq. ft.

These he compared to Dorin Court to the south, consisting of 3 floors, each building having 6 baths, each suite having access to maid's quarters on the third floor. They had an area of 5,671 square feet assessed at $2,38 per square foot and built about 1936.

Mr. Cross called Mr. Yolles who stated the buildings in Dorin Court are assessed at $13,800 and contain 6 baths, maid's quarters, and yield $300 per month rental, while Building B (with ½ third floor) yields $310.00 per month and is assessed for $16,500. Building C has one apartment rent free, the tenant to manage the other properties. Witness says taxes on the three properties are $2,100.00; he says Building A cost $14,500.00 and would sell for $13,800.00 plus land assessment.

Cross-examined, Mr. Yolles stated he secured mortgage loans of $16,000.00 on each building at 5%, and $100.00 a quarter repayable on principal; also that Insurance on B and C is $16,000.00 each.

Mr. Campbell called Mr. Wickett, a builder and contractor, who states that buildings complete with refrigerating, etc., couldn't be built for less than $18,500.00. He says the equipment would be approximately $275.00.

Mr. Campbell called Mr. Edwards, a realtor, who valued:

A at $20,529.80	($ 2,990.00—Land (17,539.80—Building
B at $21,214.00	($ 2,860.00—Land (18,354.00—Building.
C at $20,214.00	($ 2,860.00—Land (17,354.00—Building.

He states that gross earnings of $11,000.00 out of the three properties is fair and that seven times gross revenue is a fair value and six times is a real value.

The Board after considering the evidence and the assessment of similar buildings immediately to the south, fixes the assessments as follows:

A, 1390-2 Avenue Road—Land	$ 2,613.00
Buildings	14,000.00
B, 1-3 Otter Crescent—Land	2,869.00
Buildings	15,500.00
C, 5-7 Otter Crescent—Land	2,900.00
Buildings	15,000.00

The Board's tariff fee of Twenty-five Dollars ($25.00) paid by the Appellants on the launching of the appeal shall be remitted by the Respondents.

DATED at Toronto, this 10th day of April, A.D., 1942.

R. S. COLTER,
Chairman.

W. P. NEAR,
Vice-Chairman.

P.F. B-798

IN THE MATTER of Section 54 of "The Assessment Act" (R.S.O. 1937, C. 272).

BETWEEN:

THE ALBERT BAY COMPANY, LIMITED,

Appellant

— and —

THE CORPORATION OF THE CITY OF TORONTO

Respondent

———————

COUNSEL:

E. W. Cross, Esq., K.C.....for the Albert Bay Company, Limited

F. A. A. Campbell, Esq., K.C.....for the Corporation of the City of Toronto

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DECISION OF THE BOARD

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THIS IS AN APPEAL by the Albert Bay Company, Limited, from the Judgment of His Honour Judge Barton, of the County Court of the County of York, dated the 8th day of December, 1941, in respect of the assessment of the lands and buildings of the Appellant at 465 Bay St., in the City of Toronto, on the ground that the same are over assessed.

The lands in question occupy 85 feet frontage on Bay Street and 70 feet on Albert Street, and on this site is erected a 12-storey office building known as the Dominion Building.

The land is assessed at (being 25x70 at $1,100, and 60x70 at $750.)	$ 72,500.00
The Building is assessed at	230,000.00
Total	$302,500.00

The Appellant produced evidence to the effect that the Bonded Indebtedness on the property stands at about $300,000.00 and matures in July 31st, 1942; that statement of Revenues and Expenditures for 1941 showed a net loss for the year before providing for depreciation of $4,685.74. The larger items of Expenditure are:

Wages	$ 12,576.56
Ground rent	5,000.12
Taxes and Water Rates	10,782.86
Bond Interest	21,388.86
Management Fee	2,000.00

The lands were leased by the Appellant in 1926 for a term of 30 years and buildings was erected in 1927. Under lease the Appellant pays $5,000.00 per year and taxes for the lands with option to purchase at $100,000.00.

Reference is made to a sale of property on the north-west corner of Bay and Albert Streets on October 30th, 1941, for $24,000.00 of land comprising 61 feet frontage on Bay Street and 62½ feet depth on Albert Street, or approximately $400.00 per foot. The Appellant values the land at $450.00 per foot or $38,250.00.

Mr. Campbell produced evidence to value the land at $875.00 per foot or a total of $74,375.00 and value of building, $292,579.55.

National Cash Register had been a tenant until recently and paid $480.00 per month. The witness for the Respondent agreed that this tenant would be difficult to replace and that the building was not located in a high-priced office district. The comparative statement of revenue and expenditure in the period 1937 to 1941 inclusive indicates that 1941 suffered the extent of loss of National Cash Register rentals of $5,760.00.

The Board after considering the evidence as outlined above and the assessment of surrounding properties as evidenced by Exhibit 3, fixes the land assessment:

25 feet at $900.00	$ 22,500.00
60 feet at $650.00	39,000.00
Total	$ 61,500.00

The Assessment on the buildings was not appealed and hence is confirmed.

The Board's tariff fee of Twenty-five Dollars ($25.00) paid by the Appellant on the launching of the appeal, shall be remitted by the Respondent.

DATED at Toronto, the 10th day of April, 1942.

R. S. COLTER,
Chairman.

W. P. NEAR,
Vice-Chairman.

P.F. B-797

IN THE MATTER of Section 84 of "The Assessment Act" (R.S.O. 1937, C. 272).

BETWEEN:

THE RICHMOND BAY COMPANY, LIMITED,

Appellant

— and —

THE CITY OF TORONTO

Respondent

COUNSEL:

E. W. Cross, Esq., K.C.....for the Richmond Bay Company, Limited

F. A. A. Campbell, Esq., K.C.....for the Corporation of the City of Toronto

DECISION OF THE BOARD

THIS IS AN APPEAL by the Richmond Bay Company, Limited from the Judgment of His Honour, Judge Barton, of the County Court of the County of York, dated December 8th, 1941, in respect to the assessment of the lands and buildings of the Appellants at 372 Bay Street in the City of Toronto, on the ground that same are over assessed.

The lands in question occupy 64 feet frontage on the west side of Bay Street south from Richmond Street by a depth of 90 feet on Richmond Street to a lane in the rear of building on west side of same. On this site is erected an office building known as the Sterling Tower upwards of 20 storeys in height.

The building is assessed at $530,000.00. The assessment on the land is not appealed.

Mr. Cross calls L. S. Yolles, who states that the same assessment has stood on the building for the past 15 years, although on the books of the Company the building is now carried at less than $400,000.00. A Profit and Loss Account for 1941 is filed as Exhibit 1 and shows a net loss on the year's operations of $5,653.12. This statement of expenditures includes:

Taxes and Water Rates	$ 26,010.09
General and Office Expenses, Telephone Superintendent and Office salaries	4,717.51
Management Salaries	10,400.00
Interest and Exchange	1,080.25
Interest on Bonds	46,130.34
Reserve for Depreciation	21,212.71
Total Income for year is	156,487.34

Mr. Yolles stated that the Sterling Tower could not compete with the Victory Building completed in 1937—a more modern building with air-conditioning and assessed at $500,000.00 Reference is also made by way of comparison with the Northern Ontario Building—a 16-storey office building assessed at $415,000.00. Mr. Yolles submits that $400,000.00 would be a full assessment on the Sterling Tower Building.

Cross-examined by Mr. Campbell Mr. Yolles stated that the Bond Mortgage was originally $850,000.00 and now stood a little over $700,000.00; also stated original cost of building $743,000.00; that insurance stands at over $700,000.00 but covers about $150,-000.00 of interior fixtures and movable partitions; he stated that Yolles and Rotenberg manage the property and have offices in the building occupying about half of one floor; that the sum of $10,400.00 was the amount agreed upon in the beginning for management salaries and this amount has been varied since.

Mr. Yolles states there is as a rule about a $300.00 per month vacancy and that last April they lost as tenant Canadian Industries who originally paid $18,000.00 per year.

Mr. Cross calls Forsey Page, Architect, who makes comparisons between Sterling Tower and Victory Building. He states they are practically the same size and construction, but that the Victory Building possesses many modern features—air-conditioning, acoustic ceiling, more modern elevators, block oak floors and more modern lighting.

Mr. Campbell calls Wickett, Builder and Contractor, who places a replacement cost before the war less depreciation for 13 years as giving a value of building today of $541,-440.00.

Mr. V. Edwards values the building as of today at $634,428.43 and makes comparison with Victory Building on a rentable area basis and states assessment in Sterling Tower is $6.28 per square foot and in Victory Building $6.24 per square foot. Mr. Edwards states interest on bonds $46,130.00 should be taken out of Profit and Loss Statement and this would result in $61,689.93 as profit before depreciation. He figures this to be about 9% return on the assessment or a 6½% return after allowing depreciation.

Mr. Campbell called Mr. Nixon to explain assessment of the Northern Ontario Building on the ground of 20% vacancies at the time of that assessment. The Dominion Government has recently leased about 3 floors.

The Board after considering the evidence submitted finds there is no reason to reduce the assessment and, therefore, dismisses the appeal and confirms the assessment on the building at $530,000.00. The assessment on the land was not appealed and is, therefore, confirmed at $162,075.00, making a total assessment of $692,075.00.

There will be no order as to costs.

DATED at Toronto, the 15th day of April, A.D., 1942.

R. S. COLTER,
Chairman.

W. P. NEAR,
Vice-Chairman.

P.F. B-799

IN THE MATTER of Section 84, subsection (1) of "The Assessment Act" (R.S.O. 1937, Chapter 272).

BETWEEN:

L. S. YOLLES,

Appellant

— and —

THE CORPORATION OF THE CITY OF TORONTO

Respondent

(Assessment Appeal)

COUNSEL:

E. W. Cross, Esq., K.C.....for L. S. Yolles

F. A. A. Campbell, Esq., K.C.....for the Corporation of the City of Toronto

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DECISION OF THE BOARD

THIS IS AN APPEAL by L. S. Yolles from the decision of His Honour Judge Barton, of the County Court of the County of York, dated November 28th, 1941, in respect to the assessment of the lands and buildings of the Appellant at 312-320 Adelaide Street West, in the City of Toronto, on the grounds that the same are over assessed.

The lands in question are located at the North-East corner of Adelaide Street West and Widmer Street and occupy a frontage of 91 feet 3 inches on Adelaide Street West and a depth of 102 feet 6 inches on Widmer Street. On the site is erected an eight-storey brick building of mill construction type. The building abuts on a 12 foot lane on the northerly side and there is a 3 foot set back from the west property line to provide light and air.

The Assessment is:

Land 25x102-6 at $235; 63.3 x 102, at $190	$18,463.00
Buildings	90,000.00
Total	$108,463.00

Mr. Yolles leased the property from the Dominion Life for about two years prior to August 31st, 1941, on a basis of 4% or $90,000.00; he paid $7,200.00 rent and taxes; the Dominion Life expended some $5,700.00 in repair, leaving them $1,500.00 net return.

Mr. Yolles then purchased the property at $90,000.00, the Dominion Life taking a mortgage for the full amount at 3% for a twenty-year term with the condition that if purchaser at any time desired to withdraw from the purchase he paid the sum of $2,000.00. The property was taken over in September of 1941 on this basis.

Statement of Profit and Loss Account for 1941 was filed as Exhibit 1 and showed a net loss for the year 1941 of $385.62 after paying rent and mortgage interest amounting to $3,300.00, Taxes and Water Rates $3,874.85, Repair $1,815.22, Legal and other fees $525.00 and Reserve for Depreciation $750.00. The operation for 1941 was under lease to September and under purchase for remainder of year. Mortgage interest equivalent to rent, under the purchase agreement is $2,700.00 per year.

Mr. Yolles gave the gross area on the eight floors as 74,128 sq. ft., all rented. The building was erected 14 or 15 years ago and Mr. Yolles claimed that the mill type construction had the affect of making insurance rates very high and this had a detrimental effect on the rents.

Mr. Yolles compared the Darling Building—a fireproof building with 97,776 sq. ft. area assessed at $85,000.00 or 85c per sq.ft. and claimed on same basis the assessment of building in question should be $67,000.00.

Cross-examined by Mr. Campbell, Mr. Yolles admitted that he bought the property after managing it for about two years. He stated that his tenants on account of class of building construction and the nature of their occupations had difficulty in securing insurance

and that the rates were excessive. He admitted that the building was insured for $100,000.00 at the time of his purchase and that he had taken out an additional $15,000.00 policy to assist in getting some insurance for certain tenants. He admitted he had increased rents probably by $75.00 per month. Mr. Yolles also stated that Dominion Life had purchased the 19 foot frontage to the west of this property to protect the building for light and air in the future. Price paid for land and building was $3,200.00. Building assessed at $700.00 leaves land $2,500.00 or $130.00 per foot.

Mr. Campbell called Mr. Wickett, Builder and Contractor who placed a value on the building today of $111,545.00., also Mr. Edwards who valued the building today at $102,096.03 and valued the land at $250.00 per foot or an amount of $22,812.50. Mr. Edwards said the Darling Building sold a few years ago (March 13th, 1936), for $130,000.00 and is assessed:

Land	$ 33,600.00
Buildings	85,000.00
Total	$118,600.00

Mr. Campbell called Mr. H. Nixon, Deputy Assessment Commissioner, who gave evidence that:

"Land in question was purchased November 29th, 1926, for $37,190.00 or $407.00, per foot. Land and building was sold on March 14th, 1928, to Manufacturers' Building Limited, for $1.00 and $91,015.00 and was then mortgaged for $165,000.00. The building permit was $142,000.00. The building was assessed in 1928 for $139,000.00 and reduced by a series of appeals to $90,000.00 in 1939. The land was assessed from 1928 to 1937, at $250.00 per foot and reduced in 1937 and 1938 to present assessment."

The Board has considered the evidence as outlined above and has given consideration also to the Darling Building and fixes the assessment of the property in question as follows:

Land 25x102.6 at $225; 66.3x102 at $180	$ 17,550.00
Buildings	85,000.00
Total	$102,550.00

The Board's tariff fee of Twenty-five Dollars ($25.00) paid by the Appellant on the launching of the appeal shall be remitted by the Respondent.

DATED at Toronto this 10th day of April, A.D., 1942.

R. S. COLTER,
Chairman.

W. P. NEAR,
Vice-Chairman.

P.F. B-888

IN THE MATTER of Section 84 of "The Assessment Act" (R.S.O. 1937, Chapter 272),

BETWEEN:

THE CORPORATION OF THE CITY OF TORONTO,

Appellant

— and —

HAVERGAL COLLEGE

Respondent

COUNSEL:

F. A. A. Campbell, Esq., K.C.....for the Appellant

A. D. McKenzie, Esq.....for the Respondent

DECISION OF THE BOARD

THIS IS AN APPEAL by the City of Toronto from the Judgment of His Honour Judge Macdonell, wherein he allowed the appeal of Havergal College from its assessment for Numbers 354 and 372 Jarvis Street and 7.7 acres on Lawrence Ave. West. The appeal came on for hearing before this Board on the 23rd day of March, 1942, when judgment was reserved.

With reference to Number 354 Jarvis Street, this is part of a building also numbered 350 Jarvis Street, and 350 Jarvis Street is admittedly used for educational purposes and as a home for students attending the college. A new college has been erected on Avenue Road and as a result the college is abandoning its property on Jarvis Street. Number 354 was at the time of assessment being used for the storage of furniture belonging to the college, and might at any time have been used for class room purposes, if necessary. The Board does not disagree with the opinion of the Judge that it was actually used and occupied by the seminary at the time of the assessment.

As to Number 372 Jarvis Street, the lower part of this building was not, at the time of assessment, being occupied for classes but the upper floor was set apart as an isolation hospital for occupation by any pupils who might need care in an isolation hospital. It was kept heated and ready for occupancy at any time. The Board agrees with the finding of the Judge in this case, that this property was at the time of the assessment being used and occupied by the College.

As to the assessment of the vacant land of 7.7 acres on Lawrence Avenue West attached to the grounds of the new building and to be used in the future as a playground or for the expansion of the College, the Board finds that this property is not now being used as lands of and attached to or otherwise bona fide used in connection with and for the purpose of the College, and therefore does not come within the exception. The lands are at the present time separated from the College grounds by a fence or hedge. There is no direct connection through this fence or hedge from the College grounds to the lands in question which have lately been purchased. This part of the appeal is therefore allowed.

The result of this appeal will be that the appeal with reference to 254 Jarvis Street and 372 Jarvis Street is dismissed and the appeal with reference to the vacant land, numbered on the roll as Number 319712 is allowed. There will be no costs except the Board's fees fixed at $25.00 which shall be paid by the Appellant.

DATED at Toronto this 1st day of May, A.D., 1942.

R. S. COLTER,
Chairman.

W. P. NEAR,
Vice-Chairman.

P.F. B-889

IN THIS MATTER of Section 84 of "The Assessment Act" (R.S.O. 1937, Chapter 272).

BETWEEN:

THE CORPORATION OF THE CITY OF TORONTO,

Appellant

— and —

THE BOARD OF GOVERNORS OF VICTORIA UNIVERSITY,

Respondent

COUNSEL:

J. Palmer Kent, Esq., K.C ..... for the City of Toronto

R. N. Starr, Esq. ..... for the Board of Governors of Victoria University

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DECISION OF THE BOARD

THIS IS AN APPEAL by the City of Toronto from the Judgment of His Honour Judge Macdonell dated the 16th day of January, 1942, in which he held that the premises at 63 St. George St., Toronto, the residence of the Principal of Victoria University, and the part of the premises at 82 St. Mary's Street, occupied by the caretaker of the University and his family, were not liable to taxation. In his judgment the learned Judge also held that 110 Charles St. west, occupied by the head tutor and his family, was not in actual occupation by the University and was therefore liable to taxation.

The Assessment Act, Chapter 272, Section 4, provided:

4. All real property in Ontario and all income derived, whether within or out of Ontario, by any corporation, or received in Ontario on behalf of any corporation, shall be liable to taxation, subject to the following exemptions:

2. Every place of worship and land used in connection therewith and every churchyard, cemetery or burying ground.

3. The buildings and grounds of and attached to or otherwise bona fide used in connection with and for the purposes of a university, high school, public or separate school whether vested in a trustee or otherwise, so long as such buildings and grounds are actually used and occupied by such institution, but not if otherwise occupied.

63 St. George Street is a very large building which was given to Victoria University in the division of assets after Church Union. It is situated some distance from Victoria University, a part is used by the Principal of Emmanual College as a residence for himself and his family, and part is used by students of Victoria University as a residence. The part used by the Principal was assessed for $12,198.00 and the part used by the students was exempt. The Respondent claims that the part used as the Principal's residence should also be exempt from taxation, it being claimed that the property is used in connection with and for the purposes of the University. The learned Judge held "that the principle of supplying heads of Education Institutions of various kinds with Principal's residences is a sound one and must be recognized," and further held, that "it was a proper occupation of land by the College."

82 St. Marys Street is owned by the University and adjoins Burwash Hall, the men's residence. It is used as a residence for the caretaker and some rooms are used by students. The City divided the assessment on this property, contending that the part used as the caretaker's residence should be assessed. The assessment on this property is $8,800.00, the part used by the caretaker being assessed at $5,900.00. The property is contiguous to the University grounds, and was purchased in order to provide a home for the caretaker and his family. The learned Judge held "There is no doubt the caretaker is a servant of the corporation and carried out some of his duties on the premises. There is no doubt in my mind that he has either to live in the residence or very close to it in order to carry on his duties." He further finds "The building is owned by the University, it is used in connection with it, occupied by its servant and I feel it should be exempt just as much as if there had been

erected a special cottage or building for the caretaker within the enclosure of the larger grounds themselves. Also I think that caution should be used in allowing taxation on a part of a building where there is no doubt the remainder is owned, occupied and used by the University."

The principle of supplying residences by Educational Institutions to Principals and even to Lecturers and others employed by the Institution may be a good one, but the question to be decided is whether these two properties are "buildings and grounds of and attached to or otherwise bona fide used in connection with and for the purposes of" Victoria University and whether "the buildings and grounds are actually used and occupied by" the University.

Part of 82 St. Marys Street is the home of the caretaker and his family. It was purchased by the University so that the caretaker would be available to carry on his duties at the University on short notice, but it is primarily his home. 63 St. George Street is primarily the home of the Principal and his family. He sometimes interviews students and members of the staff there. A certain sum is deducted from his salary to provide for caretaking, heat and light for the residence.

In St. Mary's Anglican Church et al vs. The Assessment Commissioner of the City of Windsor, 1942 O.W.N. 102, Mr. Justice Henderson in delivering the Judgment of the Court said: "Primarily a parsonage or minister's residence is a place of residence for the Minister, and if married, for his wife and children. The uses made of it as above referred to" (many of the functions incidental to the management and operation of churches as places of worship are carried on, such as holding trustee meetings, the giving of spiritual instruction, the solemnization of marriages, the keeping of civil and religious records, the distribution of aid to the needy and many other works of a religious and philanthropic nature) "are incidental only and in my view the words "every place of worship and land used in connection therewith" do not include parsonages or ministers' residences."

Subsection 3 or Section 4 should not in the opinion of this Board, be more liberally construed than has subsection 2 been construed by the Court of Appeal.

Both subsections are exemptions from the law which applies to property generally and must be strictly construed.

There is no dispute as to the amounts of the assessments.

The appeal of the University with reference to 110 Charles Street has been dismissed by the Judge and this Board concurs in his Judgment therein.

The appeal will therefore be allowed. There will be no costs, except that the Respondent shall pay to the Appellant the sum of $25.00, the Board's fees paid by the Appellant.

DATED at Toronto, this 30th day of April, A.D., 1942.

R. S. COLTER,
Chairman.

W. P. NEAR,
Vice-Chairman.

ORDERS OF THE BOARD

ORDERS ISSUED BY THE BOARD UNDER SECTION 70 OF "THE ONTARIO MUNICIPAL BOARD ACT" (R.S.O. 1937, CHAPTER 60) APPROVING OF THE UNDERTAKING OF CAPITAL EXPENDITURES

NOTE: Where approval granted under additional legislation, applications marked as follows:

"THE LOCAL IMPROVEMENT ACT"

(a) Section 8	Approval of undertaking of work
(b) Section 18	Part only of Work
(c) Section 27 (3)	Apportionment of cost of work
(d) Section 29 (3)	Assessment for opening of Lane

"THE MUNICIPAL ACT"

(e) Section 297 (5)	Approval of extension of time to pass debenture By-law
(f) Section 315 (2)	Approval of further debt and levies
(g) Section 407 (2)	Approval of By-law

"THE ONTARIO MUNICIPAL BOARD ACT"

(h) Section 49	Amendment of Board's Order
(i) Section 59 (d)	Approval of floating indebtedness
(j) Section 59 (dd)	Approval of retirement of unmatured debentures
(k) Section 64 (Part IV)	Validation of Debenture By-laws
(1) Section 69	Authority to dispense with vote of electors

SPECIAL LEGISLATION

(m) Sections 1 and 2 of "The City of Stratford Act"
(n) Section 1 "The Village of Fenelon Falls Act, 1942"
(o) Section 8 of "The Town of Cobourg Act, 1932"
(p) Section 1 of "The Town of Kincardine Act, 1942"

Additional Legislation	Municipality	Purpose	Amount	Procedure File
	Aldborough, Township of	Repair and improvement of Hill Drain	2,240.00	B- 942
	Aldborough, Township of	Construction of Miller Drain	816.00	B-1398
	Alliston, Town of	Construction of Bridge over Boyne River	14,000.00	B-1205
	Almonte, Town of	Purchase of quantity of fuel for Municipal fuel yard	2,000.00	B-1499
	Barrie, Town of	Construction of Sanitary Cewers on Donald, John, Clapperton and Charles Streets	4,000.00	B-1285
	Barton, Township of	Construction of Cement Sidewalks on Cameron and Baron Avenue and Woodbridge Road	5,725.50	B-1235
(k)	Barton, Township of	Erection of School House in S. S. No. 6	4,500.00	B-1274
	Barton, Township of	Construction of sidewalks on Cameron and Barons Avenues	2,525.00	B-1387-a-b
	Barton, Township of	Construction of cement sidewalk on Cameron Avenue	381.00	B-1567
	Blenheim, Town of	Construction of McCoubrey Drain	745.00	B-1424
	Bradford, Village of	Repair and improvement of Interior Canal of Bradford Drainage Scheme	2,150.00	B-1461-a
	Bradford, Village of	Construction of the Morris Drain	965.00	B-1461-b
	Brockville, Town of	Installation of Alarm System on magazine plant	600.00	B-1410
	Brooke, Township of	Repair of the 14th Concession Drain	1,510.00	B- 830-a
	Brooke, Township of	Repair of the 12th Concession Outlet Drain	455.00	B- 830-b
	Bayham, Township of	Construction of Branches "A" and "B" of the Wallace Drain	500.00	B-1247
	Bayham, Township of	Erection of new school building in S. S. No. 11	5,000.00	B-1333
	Bayham, Township of	Construction of Main Drain and Branches "A," "B," "C," and "D"	1,040.00	B-1546
(a)	Belleville, City of	Construction of Sanitary Sewer on Dufferin Ave.	5,898.85	B- 442-a
(a)	Belleville, City of	Construction of Sanitary Sewer on Sinclair St.	2,678.00	B- 442-b
	Bosanquet, Township of	Construction of the Hilborn Extension Drain	503.00	B-1429
	Burlington, Town of	Construction of Sanitary Sewers, Birch Ave., &c., and Concrete Sidewalks and Curbing, Birch Ave., &c.	10,000.00	B- 690-a-b
	Calvert, Township of	(1941 Amendment to Sec. 70) Additional Amount required to cover the cost of Immunization against Diphtheria and Small-pox	860.00	B-1514
	Camden, Township of	Repair and Improvement of the Hazlett Drain in Tp. of Chatham	223.00	B- 869
	Camden, Township of	Repair of the McBrien Drain	383,40	B-1472-a
	Camden, Township of	Repair of the Stephens-Henson Drain	1,066.31	B-1472-b

Additional Legislation	Municipality	Purpose	Amount	Procedure File
	Capreol, Town of	Repairs to Water Tank Base (1941 Amendment to Sec. 70)	1,350.00	B-1316
	Capreol, Town of	(1941 Amendment to Sec. 70) Repair to Burned-out Motor for Operation of Waterworks Pumps	230.00	B-1563
	Caradoc, Township of	Repair of the Cobban Drain	675.00	B- 858
	Chatham, City of	Construction of Watermain and Sewer on Elizabeth Street Extension	1,495.40	B- 905-a-b
	Chatham, City of	Construction of Sidewalks on Llydican and Delaware Avenues	884.00	B-1068
	Chatham, City of	Construction of Sidewalk on Elizabeth Street ($300.00) and Sewer on Church Street ($410.00)	710.00	B-1123-a-b
	Chatham, City of	Construction of Concrete Sidewalk on Buckingham Avenue	160.00	B-1184
	Chatham, City of	Construction of Concrete Sidewalk on Prince Arthur Avenue	95.00	B-1245
	Chatham, City of	Construction of Sidewalk on Llydican Avenue Extension	230.00	B-1391
	Chatham, Township of	Repair and Improvement of the Hazlett Drain	1,427.00	B- 795-a
	Chatham, Township of	Improvement of the Forest Street Drain	380.00	B- 795-b
	Chatham, Township of	Repair or Improvement of the Seventeenth Concession Drain	850.00	B-1428-a
	Chatham, Township of	Repair or Improvement of the Boulton Drain	1,130.00	B-1428-b
	Chatham Township of	Repair or Improvement of the Meredith Drain	1,849.77	B-1548-a
	Chatham, Township of	Repair of the Headley and Branch Drain	750.00	B-1548-b
(o)	Cobourg, Town of	Park Fund Debentures	4,000.00	B-1147
	Cochrane, Town of	Construction of a Sewage Disposal Plant	4,500.00	B-1092
	Colchester North, Township of	Repair and Improvement of the 14th Concession West and Shuell Creek Drain	4,169.20	B-1047
	Colchester North, Township of	Improvement of the Malden Road and Brush Sideroad Drain	1,129.25	B-1104
	Colchester North, Township of	Improvement of the McKee Drain	1,353.70	B-1287-a
	Colchester North, Township of	Repairing and Improving the Adams-Sweet Drain	1,677.00	B-1287-b
	Colchester North, Township of	Improvement of the LePointe Drain	1,098.35	B-1426-a
	Colchester North, Township of	Improvement of the Caya Drain	624.00	B-1426-b
	Colchester North, Township of	Improvement of the Main Branch of the McKerzie Drain	459.00	B-1426-c
	Colchester South, Township of	Improving and Cleaning lower portion of the Dolson Creek Drain	3,569.00	B-1365
	Collingwood, Town of	(1941 Amendment to Sec. 70) Purchase of Fire Truck with Pumper, Booster Hose, &c.	5,000.00	B-1363
	Collingwood, Town of	Purchase of Fire Truck with Pumper, Booster Hose, &c.	3,000.00	B-1363
	Cornwall, Town of	Purchase of Additional Land with House thereon for the purpose of improving the grounds of the Cornwall Collegiate Institute and giving it an outlet to Fourth Street	3,500.00	B-1542

	Cornwall, Town of	Construction of Sewer on McGregor Avenue	680.00	B-1543
(k)	Cornwall, Township of	Construction of New School for P. S. S. No. 8	8,000.00	B-1437
	Crowland, Township of	Construction of Sewers under By-laws Nos. 498 (1941), 499 (1941) and 502 (1942)	22,615.66	B- 845
(a)	Crowland, Township of	Construction of Sanitary Sewers on Southworth Street (12″ and 10″)	8,087.70	B- 971
(a)	Crowland, Township of	Construction of Sidewalks, Wright Street, &c.	14,984.25	B-1271
(a)	Crowland, Township of	Construction of Watermain on Schofield Ave. South	1,890.30	B-1272
(a)	Crowland, Township of	Construction of certain Sewers in sewer areas 2 and 4	11,457.50	B-1273
	Delhi, Village of	Erection and equipment of New High School at Delhi	6,000.00	B- 73
	Dover, Township of	Repair of the Hendricks Drain and the Hendricks Tap Drain	1,385.00	B- 954
	Dover, Township of	Repair and Improvement of Part of the Henderson-Hebert Drain	800.00	B-1206
	Dover, Township of	Repair and Improvement of the North or No. 1 Branch of the Fryer Drain	860.00	B-1306-a
	Dover, Township of	Repair and Improvement of the Old Hendricks Drain	600.00	B-1306-b
	Dover, Township of	Repair of Part of the Terry Mechanical Drainage Works	1,000.00	B-1433-a
	Dover, Township of	Repair and Improvement of the Second Concession Drain	600.00	B-1433-b
	Dover, Township of	Repair of the Gervais Pumping Works	2,000.00	B-1538
(g) & (h)	Dresden, Town of	Drilling Well for the supply of fresh water for the Municipal Waterworks system	8,500.00	B- 855
	Dundas, Town of	Construction of a Sanitary Sewer and House Connections on Hope Street	4,770.00	B-1446
	Dunwich, Township of	Further Repair and Improvement of the McPhedran Drain	780.00	B-1145
	East Luther, Township of	Construction of an Award Drain	2,155.00	B-1427
	East Oxford, Township of	Extension of the Potter Drain Extension	757.60	B-1086
	East Oxford, Township of	Construction of the Griswold Drain Extension	965.50	B-1277
	East Oxford, Township of	Repair and Improvement of the Simmons-Hopkins Drain	1,681.30	B-1296
	East Oxford, Township of	Construction of the Kelly-Townsend Drain	1,739.40	B-1374
	East York, Township of	(1941 Amendment to Section 70) Construction of Sewer on Cosburn Avenue	3,339.00	B- 772
	East York, Township of	(1941 Amendment to Section 70) Construction of Sewer and Watermain on Cosburn Avenue	3,172.00	B- 772-a-b
	East York, Township of	Construction of Watermains on Meighen Avenue and Ripon Road	2,237.00	B- 839
	East York, Township of	Construction of Sewer on Virginia Avenue	4,362.00	B-1183
	East York, Township of	(1941 Amendment to Section 70) Construction of a Watermain on O'Connor Drive	2,695.00	B-1313

	East York, Township of	(1941 Amendment to Section 70) Construction of Sewer on Cosburn Avenue	1,400.00	B-1364
	East York, Township of	(1941 Amendment to Section 70) Construction of piling—diversion of the Don River near the Todmorden Disposal Plant	9,000.00	B-1439
	East York, Township of	(1941 Amendment to Section 70) Corporation's share of cost of the purchase of land for and erection of buildings for a Sewage Pumping Station	2,500.00	B-1506
	Ekfrid, Township of	Repair of the McFarlane Drain in the Township of Metcalfe and the Construction of the Carruthers Drain in the Township of Ekfrid	1,683.25	B- 876
	Ekfrid, Township of	Repair of the Saxon Drain	290.25	B- 987
	Ellice, Township of	Township Share of the cost of the Repair and Improvement of a portion of the "North East Drains"	1,605.00	B-1134-a
	Ellice, Township of	Corporation's share of cost of the Repair and Improvement of a portion of the North East Drains (Main Drain and Branches) in the Township of Logan	1,021.00	B-1134-b
	Ellice, Township of	Repair and Improvements of portions of the "Centre Black Creek" Drain and Extensions thereof	11,840.00	B-1134-c
	Ellice, Township of	Repair of the Roadhouse Drain	878.75	B-1509
	Elma, Township of	Repair and Improvement of the Logan-Maitland Drain	1,852.00	B-1044
	Elma, Township of	Repair and Improvement of a portion of the Coleman Drain	3,400.00	B-1138
	Elma, Township of	Repair and Improvement of the Love Drain	1,850.00	B-1252-a
	Elma, Township of	Repair and Improvement of the Wilson Drain	5,600.00	B-1252-b
	Elma, Township of	Repair and Improvement of the Peebles Drain	2,175.00	B-1458-a
	Elma, Township of	Repair and Improvement of the former Thos. E. Mayberry Award Drain (now known as the Mayberry Drain) in the Townships of Wallace and Elma-Municipality's portion of the cost thereof	1,834.25	B-1458-b
(k)	Esquessing, Township of	Rebuilding of School in P. S. S. No. 2	2,000.00	B- 745
(a) & (h)	Etobicoke, Township of	Construction of Storm Sewers on Bloor Street, &c. Notice of Intention October 22nd, 1941	38,340.71	B- 761-a
(a)	Etobicoke, Township of	Construction of Storm Sewer on Meadowvale Avenue	10,000.00	B- 761-b
(a) & (h)	Etobicoke, Township of	Construction of Storm Sewers. Notice of Intention October 22nd, 1941	20,822.37	B- 761-c
	Etobicoke, Township of	Erection of a new School House for P. S. S. No. 14	32,000.00	B- 989
	Eton and Aubrey, Townships of (Trustees of U. S. S. No. 1)	Construction of a New School in the said School Section	2,000.00	B-1219
	Euphemia, Township of	Construction of the Sullivan Drain	500.00	B- 856

	Euphemia, Township of	Improvement of the Downie Drain	910.00	B-1318
(n)	Fenelon Falls, Village of	Purchase of "The Fenelon Falls Skating Rink"	5,200.00	B-1043
	Fergus, Village of	Construction of the Shand Dam	4,379.00	B- 736
(f)	Forest Hill, Village of	Construction of Sidewalk on Eglinton Avenue	400.00	B- 46
(f)	Forest Hill, Village of	Construction of certain works required for the purpose of separating the Waterworks Distribution System within the Village from the York Township Waterworks System	15,440.00	B- 691
(f)	Forest Hill, Village of	Construction of Storm and Sanitary Sewers on Forest Ridge Drive from Manitou Boulevard	1,900.00	B-1057
(f)	Forest Hill, Village of	Construction of pavements on Ridge Hill Drive and Park Hill Road	22,000.00	B-1179-a-b
(f)	Forest Hill, Village of	Making of certain repairs or Improvements to the Schools in the Village	25,000.00	B-1270
(f) & (g)	Forest Hill, Village of	Construction of Relief Sewers in Eglinton Avenue, Gilgorm Road and Spadina Road	10,600.00	B-1286
(f)	Forest Hill, Village of	Construction of a Sewer in Fairleigh Crescent from Park Hill Road to Rosebury Road	2,000.00	B-1351
(f)	Forest Hill, Village of	Construction of a Storm and Sanitary Sewer in Rosebury Road	3,100.00	B-1354
(f)	Forest Hill, Village of	Construction of Water Main in Fairleigh Crescent	1,168.00	B-1389
(f)	Forest Hill, Village of	Construction of Watermain in Rosebury Road	1,350.00	B-1450
(f)	Forest Hill, Village of	Grading and Gravelling Roadway on Forest Ridge Drive	1,300.00	B-1462
(f)	Forest Hill, Village of	Grading and Gravelling Roadway on Fairleigh Crescent	540.75	B-1505
(f)	Fort William, City of	Purchase of certain Fire Equipment	20,000.00	B- 565
(l)	Fort William, City of	Guarantee by the City of Principal and Interest of Bonds of McKellar General Hospital	45,000.00	B- 877
	Fort William, City of	Installation of certain Sanitary Sinks and Closets in connection with private Sewer Connection in year 1942	1,052.82	B- 963-a
(f)	Fort William, City of	Construction of Gravelling on Fort St., &c.	6,224.00	B-1265
(f)	Fort William, City of	Construction of certain Concrete Sidewalks—Norah Street, &c.	22,495.00	B-1266
(a) & (f)	Fort William, City of	Construction of Plank Sidewalks, Mountain Avenue, &c.—Notice of Intention July 6th, 1942	1,595.00	B-1267
(a) & (f)	Fort William, City of	Construction of Pavements, Franklin Street, &c.—Notice of Intention, July 4th, 1942	53,822.00	B-1268
	Gloucester, Township of	Construction and Equipment of Manotick Public & Continuation School Union, P. S. S. No. 23	3,000.00	B-1343
	Gosfield South, Township of	Construction of "West Front Road" Drain	1,351.00	B- 829-a
	Gosfield South, Township of	Repair of the Third Concession East Drain	1,352.08	B- 829-b

	Gosfield North, Township of	Deepening and Improvement of the Ruscomb Drain	2,752.03	B-1336
	Grey, Township of	Improvement of the 14th Concession Drain	2,096.00	B-1339-a
	Grey, Township of	Improvement of the 9th Concession Drain	2,305.00	B-1339-b
	Grey, Township of	Repair of the 6th Concession Drain	6,300.00	B-1479-a
	Grey, Township of	Repair of the Hanna Drain	3,743.00	B-1479-b
(k)	Grimsby, Town of	Purchase of the Electrical Distribution System and business known as the "Grimsby Electric System"	85,344.00	B- 873
	Hamilton, City of	Repairs and Improvements to Public Schools	34,700.00	B- 910-a
	Hamilton, City of	Repairs and Improvements to High School Buildings	16,800.00	B- 910-b
(i) & (l)	Hamilton, City of	Construction of Nurses' Residence at Hamilton General Hospital—Floating Indebtedness	58,760.00	B- 912
	Hamilton, City of	Construction of Pavement with necessary Drain Connections on Barton Street East	87,815.00	B- 966
	Hamilton, City of	Construction of Pipe Sewer on Inglewood Drive	3,255.00	B-1001
	Hamilton, City of	Construction of Watermain on Wexford Avenue	3,300.00	B-1126
	Hamilton, City of	Water Services and Meters for the year 1942	50,000.00	B-1166
	Hamilton, City of	Construction of Cement Walk and Curb on Churchill Avenue	1,510.27	B-1221
	Hamilton, City of	Construction of Cement Walk and Independent Curb on Wexford Avenue	3,737.63	B-1222
	Hamilton, City of	Construction of Cement Walk on Bowman Street	979.23	B-1223
	Hamilton, City of	Construction of Cement Walk and Curb on Churchill Avenue	1,576.18	B-1224
	Hamilton, City of	Construction of a Cement Walk and Curb on Wavell Avenue	1,829.19	B-1225
	Hamilton, City of	Construction of Cement Walk and Curb on Wavell Avenue	1,829.19	B-1226
	Hamilton, City of	Construction of Concrete Pavement on Wavell Avenue	5,010.31	B-1227
	Hamilton, City of	Construction of Concrete Pavement on Churchill Avenue	2,371.65	B-1228
	Hamilton, City of	Construction of Cement Walk and Curb on West Second Street	1,386.74	B-1368
(l)	Hamilton, City of	Construction of Trunk Sewer on Beach Road and Strathearne Avenue and a Trunk Sewer on Barton Street	322,000.00	B-1476
	Harrow, Town of	Construction of Sidewalk on the North side of Wellington Street	480.00	B-1382
	Harwich, Township of	Repair and Improvement of the Lake Shore and Internal Drain	3,160.00	B- 898
	Harwich, Township of	Corporation's share of the Cost of Repair and Improvement of the Walker Drain	785.00	B-1009-a
	Harwich, Township of	Repair of the Rushton Drain	387.75	B-1009-b
	Harwich, Township of	Repair of the White Drain	862.00	B-1154
	Harwich, Township of	Completion of an Addition to the School House in U.S.S.No.19	6,000.00	B-1384
	Harwich, Township of	Repair of the Lucas Extension Drain	192.89	B-1480

	Harwich, Township of	Repair of the Morgan Drain	774.00	B-1558
	Harwich, Township of	Construction of the Woofenden Drain	810.00	B-1559-a
	Harwich, Township of	Repair of the Gales Drain	750.00	B-1559-b
	Harwich, Township of	Repair of the Buchanan Drain	987.00	B-1559-c
	Hay, Township of	Improvement of the North Branch of the Black Creek Drain	1,256.70	B- 982
	Hay, Township of	Repair of the McDonald Drain	445.50	B-1063
	Hay, Township of	Improvement of the Zurich Drain South	3,137.80	B-1246
	Howard, Township of	Repair and Improvement of the Boothroyd-Tape Drain	526.00	B- 861
	Howard, Township of	Construction of the Dilliott Drain	1,474.00	B- 959-a
	Howard, Township of	Repair and Improvement of the Anderson Drain	2,883.00	B- 959-b
	Howard, Township of	Construction of the Tuck Drain	1,786.00	B- 959-c
	Howard, Township of	Repair, Improvement and Maintenance of the Buller Drain	2,777.67	B-1299
	Howard, Township of	Repair of the Mervin Drain	672.00	B-1383-a
	Howard, Township of	Repair of the Gammage Drain	711.72	B-1383-b
	Howard, Township of	Repair of part of the lower portion of the Crouch Drain	1,069.41	B-1383-c
	Howard, Township of	Repair of the portion of the Johnstone-Timline Drain in the Township of Howard	430.50	B-1383-d
	Humberstone, Township of	Erecting of Addition to the present Public School Building in S. S. No. 3	9,000.00	B-1329
	Iroquois, Village of	Purchase of a new type ASV-M, Wallace & Tiernan Automatic Visible Vacuum Chlorinator	2,500.00	B-1091
(p) & (k)	Kincardine, Town of	Public Arena	18,000.00	B-1127
(k)	King, Township of	Repair of the Holland Marsh Drainage Works	8,433.50	B-1261
(g)	Kingston, City of	Water Supply	202,500.00	A-8714-a
	Kingston, City of	Construction of Concrete Walk on west side of Willingdon Ave.	1,157.80	B- 718-a
	Kingston, City of	Construction of Concrete Sidewalks on Mack Street and Napier Street	920.45	B- 718-b-c
(k)	Kingston, City of	Purchase of property known as "Queen's Athletic Field" for Public School purposes	12,000.00	B- 904
(i) & (k)	Kingston, City of	Floating Indebtedness (Waterworks Department)	37,000.00	B- 948
	Kingston, City of	Purchase of a Compressor Unit, Sewage Pump and Truck Chassis	5,200.00	B- 969
	Kingston, City of	Construction of Concrete Walks on Napier and Helen Streets	1,176.00	B- 988-a-b
	Kingston, City of	Construction of Concrete Walk on Macdonnell Street and Sewer in Brock Street	500.80	B-1039-a-b
(l)	Kingston, City of	Installation of New Incinerator Unit and Chimney	24,175.00	B-1056

	Kingston, City of	Construction of a Sidewalk on College, Regent and Durham Streets	1,399.00	B-1175
	Kingston, City of	Construction of Tile Sewer in Lansdowne Street	466.95	B-1283-a
(g)	Kingston, City of	Construction of Extension to the system of Sewerage from the present Sewer on Main Street to an Outlet at the Existing Sewer on Carlisle Street	2,100.00	B-1309
	Kingston, City of	Construction of Concrete Walk on North Side of Park Street	520.00	B-1345
	Kingston, City of	Construction of Sewer on Park Street and Sidewalks on College Street	5,391.20	B-1393-a-b-c
	Kingston, City of	Construction of Concrete Walk on east side of Regent Street	400.00	B-1422
	Kingston, City of	Construction of Concrete Walk on Napier and Mack Streets	457.60	B-1471
	Kitchener, City of	Construction of Concrete Walks on Mansion and Krug Streets	684.10	B-994-a-b
	Kitchener, City of	Construction of Concrete Walk on Highland Road	434.00	B-1094
	Kitchener, City of	Construction of Sanitary Sewer on Ottawa Street	2,104.50	B-1259-b
	Kitchener, City of	Construction of Concrete Walk on Patricia Avenue	307.58	B-1478
(a)	Leaside, Town of	Construction of Watermain on Parkhurst Boulevard. (Notice of Intention Nov. 27th, 1941)	3,300.00	B- 833
	Leaside, Town of	Construction of Watermain on Copeland Street	706.00	B- 834
	Leaside, Town of	Construction of Watermains on St. Cuthberts Road and Laird Drive and New Connection to existing City of Toronto Watermain on Bayview Avenue	18,000.00	B- 930
	Leaside, Town of	Construction of Sidewalks on Hanna Road, &c.	5,265.85	B-1528
	L'Original, Village of	Purchase of Fire Engine	1,500.00	B- 874
	Logan, Township of	Repair of the Parrott Drain	475.00	B- 884-a
	Logan, Township of	Repair and Improvement of the Wassman Drain	277.00	B- 884-b
	Logan, Township of	Repair and Improvement of Logan-Maitland Drain	340.00	B-1146
	Logan, Township of	Repair and improvement of the Ritz Drain	2,074.00	B- 897
	Logan, Township of	Repair and Improvement of the North East Drains	4,146.00	B-1075
	London, City of	Construction of Cement Walk on West Wellington Road	483.23	B-1072
	London, City of	Construction of Cement Walk on East Delaware Street	221.38	B- 981
	London, City of	Construction of Cement Walks on North Vauxhall Street and South Dundas Street	530.37	B- 991-a-b
	London, City of	Construction of Cement Walk on West Trevithen Street	451.61	B-1045
(a)	London, City of	Construction of Cement Walk on South Dundas Street. (Notice of Intention May 23rd, 1942)	188.49	B-1088
	London, City of	Construction of Cement Walks on South Florence Street and West Delaware Avenue	858.94	B-1141-a-b

	London, City of	Construction of Cement Walk on North Robert Street and Curb and Gutter on East and West Ashland Avenue	2,051.54	B-1191-a-b
(a)	London, City of	Construction of Sanitary Sewer on South Regent Street. (Notice of Intention May 13th, 1942)	2,156.50	B-1195
	London, City of	Construction of Cement Walk on South Regent Street	227.70	B-1239
(a)	London, City of	Construction of Sanitary Sewer on Adelaide Street. (Notice of Intention July 15th, 1942)	988.72	B-1335
	London, City of	Construction of Sanitary Sewer on Giles Street	4,841.62	B-1369
	London, City of	Construction of Sanitary Sewer on Balmoral Avenue	1,540.50	B-1399
	London, City of	Construction of Cement Sidewalk on South St. James Street	351.67	B-1420
	London, Township of	Construction of Tile Drain in the vicinity of King's Highway No. 2, at Crumlin	3,332.00	B- 967
	Long Branch, Village of	Addition to Fire Hall—1941 Amendment	2,900.00	B-1534
	Lucan, Village of	Corporation's share of Cost of the New Heating system of the Lucan High School	525.00	B-1254
	Machin, Municipality of	Purchase of a Caterpiller Tractor	5,370.00	B- 807
	Maidstone, Township of	Repair of the Brady Drain	1,230.45	B- 968-a
	Maidstone, Township of	Construction of the Beattie Drain	1,299.60	B- 968-b
	Maidstone, Township of	Repair and Improvement of the Newman Drain	1,004.79	B-1367-a
	Maidstone, Township of	Repair and Improvement of the Ellis and Hyland Drains	1,929.25	B-1367-b
	Maidstone, Township of	Repair and Improvement of the West Townline and Mooney Creek Drains	5,685.67	B-1447
	Maidstone, Township of	Repair of the Plant Drain	1,301.45	B-1555
	Malahide, Township of	Construction of Liddle Drain	1,190.00	B- 917
	Malahide, Township of	Construction of the Partlow Drain	1,100.00	B- 941
	Malahide, Township of	Construction of the Pound Drain Outlet	379.00	B-1028
	Malahide, Township of	Repair of the Stirton Drain	425.04	B-1489
	Mayo, Township of	Erection of new Schoolhouse in Township School Area of Mayo to take the place of School House Nos. 1 and 3	8,000.00	B-1488
	Merritton	Erection of a new two-roomed Public School in the North Ward	13,500.00	B-1523
	Mersea, Township of	Repair and Improvement of the Wyatt Drain	2,099.00	B- 975
	Mersea, Township of	Conversion of the "Lorne E. Jackson D. & W." Drain into a Municipal Drain	800.00	B-1026
	Mersea, Township of	Cleaning and Improving the Beacon Drain	1,460.00	B-1180
	Mersea, Township of	Repair of the Reid Drain Outlet	2,787.00	B-1293-a
	Mersea, Township of	Construction of the Gillanders Drain	681.00	B-1293-b

	Mersea, Township of	Repair and Improvement of the Tenth Concession Branch of Silver Creek Drain	842.00	B-1342
	Mersea, Township of	Repairing and Improving the West Branch and Ninth Concession Branch of the Reid Drain	2,005.00	B-1388
(j) & (k)	Midland, Town of	Retirement of unmatured Debentures	300,000.00	B-1112
	Moore, Township of	Repair of the Government Drain Number 10	1,233.00	B- 863
	Mornington, Township of	Repair of the Hawthorne Drain	2,630.00	B-1451
	Morris, Township of	Construction of New School in P. S. S. No. 8	6,000.00	B-1043
	Mosa, Township of	Construction of the Smith Drain	470.00	B- 990-a
	Mosa, Township of	Construction of the Fisher Tile Drain	171.00	B- 990-b
	Mosa, Township of	Repair of the Moyer Drain	235.00	B-1438
	Neebing, Township of	Purchase of "Caterpillar" Motor Grader and Equipment	5,265.00	B-1111
(k)	Neebing, Township of	Construction of an additional Class Room to Public School No. 4, Vickers Heights	9,525.00	B-1347
(k)	Neebing, Township of	Construction and equiping of a school in School Section No. 2, in the Township of Pardee	2,000.00	B-1348
	Nelson, Township of	Construction of Watermains, Road Grading and Sanitary Sewer, Emerson Road, & c.	10,400.00	B-1229
(a)	Nepean, Township of	Construction of Watermains and Sewers, John Street, & c. (Notice of Intention September 2nd, 1942)	3,200.00	B-1432-a-b
(l)	Newmarket, Town of	Purchase of Imperial Bank premises for Municipal and Water and Light Department Offices	9,000.00	B-1379
	North Dorchester, Twp. of	Repair of the Hunter Drain	900.00	B-1152
	North Monaghan, Twp. of	Construction of Sewer on Fradette Avenue	1,201.07	B-1097
	North Monaghan, Twp. of	Enlargement of School building known as Confederation School, P. S. S. No. 2	16,000.00	B-1281
	North Monaghan, Twp. of	Construction of Sewer on McGill Street	5,972.09	B-1337-a
	North Monaghan, Twp. of	Construction of Watermain on McGill Street	9,100.00	B-1337-b
(k)	North York, Township of	Construction of certain Waterworks Extensions	55,000.00	B- 932
	North York, Township of	Construction of Sanitary Sewer on DeVere Gardens	3,822.17	B-1067
	North York, Township of	Construction of Sanitary Sewer on Armour Boulevard	2,801.85	B-1301
	North York, Township of	Construction of Sanitary Sewer on DeVere Gardens	1,830.82	B-1302
	North York, Township of	Construction of Concrete Sidewalk on Olive Avenue	842.33	B-1303
	North York, Township of	Construction of Pavement and Curbing on Old Orchard Grove	7,517.44	B-1304
	North York, Township of	Construction of Sanitary Sewer on Joicey Boulevard	2,767.20	B-1305-a
	North York, Township of	Construction of Watermain on Joicey Boulevard	2,075.00	B-1305-b

	North York, Township of	Construction of Sanitary Sewer on Jainey Place	1,251.00	B-1305-c
	North York, Township of	Construction of Watermain on Jainey Place	1,005.00	B-1305-d
	North York, Township of	Construction of Watermain on Felbrigg Avenue	843.79	B-1355
	North York, Township of	Construction of Sanitary Sewer on Felbrigg Avenue	553.00	B-1356
	North York, Township of	Construction of Macadam Pavement on Joicey Boulevard	3,426.03	B-1395-a
	North York, Township of	Construction of Macadam Pavement on Jainey Place	1,258.17	B-1395-b
	Oakland, Township of	Erection of School House	6,500.00	B-1564
	Orford, Township of	Repair of the Gladstone Drain	715.36	B- 843
	Orford, Township of	Repair and Improvement of the Dubs Drain	653.40	B- 899
	Orford. Township of	Repair of the Johnstone-Tinline Drain	2,340.54	B-1310
	Orford, Township of	Repair of the Buller Drain	314.88	B-1418
	Orford, Township of	Repair and Improvement of the Lower Crouch Drain ($99.06) and Repair of the Gammage Drain ($120.96)	220.02	B-1531-a-b
	Orillia, Town of	(1941 Amendment to Section 70) Expenditures of Board of Park Management due to a Deficiency of Revenue	650.00	B-1414
	Ottawa, City of	Purchase of land for Extension of Premises of Connaught School, 1941 Amendment	1,772.50	B- 844
(a)	Ottawa, City of	Construction of certain Sidewalks, Hamilton Avenue East, &c. (Notice of Intention March 17th, 1942)	4,275.00	B-1018-a-h
(a)	Ottawa, City of	Construction of certain Sidewalks, Belgrave Road &c. (Notice of Intention April 9th, 1942)	4,830.00	B-1064-a-b-d-e
(a)	Ottawa, City of	Construction Concrete Sidewalk on Huron Avenue, (Notice of Intention June 17th, 1942)	855.00	B-1018-c
(a)	Ottawa, City of	Construction of Concrete Sidewalk on Kenilworth Avenue. (Notice of Intention April 9th, 1942)	780.00	B-1064-c
(l)	Ottawa, City of	Construction of Extension to the Ottawa Civic Hospital	200,000.00	B-1076
(a) & (c)	Ottawa, City of	Asphalt Pavement on Main Street (Notice of Intention May 7th, 1942)	16,434.19	B-1101-b
	Ottawa, City of	Construction of certain Concrete Sidewalks, Belgrave Road &c.	1,675.00	B-1109
	Ottawa, City of	Construction of Sewer on Loretta Avenue	1,286.00	B-1165
	Ottawa, City of	Construction of certain Sidewalks, Daly Avenue, &c.	2,456.00	B-1181-a-b-c
(a)	Ottawa, City of	Construction of Sidewalk on south side Daly Avenue. (Notice of Intention May 20th, 1942)	333.00	B-1182-a
(a)	Ottawa, City of	Construction of Concrete Sidewalk on Reid Avenue. (Notice of Intention May 20th, 1942)	1,500.00	B-1182-b
(c)	Ottawa, City of	Resurfacing with Asphalt Pavement of St. Patrick Street	6,288.00	B-1207

	Ottawa, City of	Expenditure for Unemployment Insurance for the year 1942—1941 Amendment	15,000.00	B-1269
	Ottawa, City of	Construction of Sidewalks on Carling Avenue, Kenilworth Street and King Edward Avenue and Curb on Sherwood Drive	1,761.00	B-1282
	Ottawa, City of	Construction of Concrete Sidewalks on MacFarlane Avenue and Elgin Street	1,700.00	B-1331
(a)	Ottawa, City of	Construction of Sidewalk on Beech Street South and Clegg Street South (Notice of Intention July 22nd, 1942)	2,317.00	B-1332
(a)	Ottawa, City of	Construction of Concrete Curbing on Sherwood Drive. (Notice of Intention August 5th, 1942)	625.00	B-1372
	Ottawa, City of	Construction of Concrete Sidewalks on MacFarlane Avenue and York Street	2,010.00	B-1405-a-b
	Ottawa, City of	Construction of Concrete Sidewalk on Galt Avenue	200.00	B-1423
(a)	Ottawa, City of	Construction of Concrete Sidewalk on Loretta Avenue. (Notice of Intention Sept. 22nd, 1942)	2,200.00	B-1446-a
	Ottawa, City of	Construction of Sewer on Young Street	2,160.00	B-1494
	Ottawa, City of	Construction of Sewer on Laurentian Place	2,525.00	B-1518
(a) & (k)	Parry Sound, Town of	Construction of Pavements on Waubeek Street, &c. (Notice of Intention March 12th, 1942)	57,783.00	B- 995
(e)	Peterborough, City of	Erection of an Incinerator for the Disposal of Garbage	45,000.00	B- 840
	Peterborough, City of	Construction of Sidewalks, Rogers Street, &c.	1,467.25	B-1407-a-d
	Petrolia, Town of	Purchase of a Triple Combination Fire Pumper, Booster and Hose Truck	4,748.00	B-1046
	Phelps, Township of (unorganized)—Trustees of Public School Section No. 2	Construction of a New One-room Frame School House	1,000.00	B-1136
	Pickering, Township of	Purchase of a Fire Engine and other Appliances for fighting fire for the Police Village of Pickering	3,000.00	B- 872
	Plympton, Township of	Repair of the Carmichael Drain	293.00	B- 908
	Plympton, Township of	Repair and Improvement of the John D. Anderson Drain	295.00	B-1069
	Plympton, Township of	Repair and Improvement of the McMurphy Extension Drain and of the McMurphy Drain and Branches	1,641.00	B-1108
	Plympton, Township of	Repair and Improvement of part of the 3 and 4 Sideroad Drain and Branch	625.00	B-1570
(k)	Preston, Town of	Corporation's proportion of the Cost of the Shand Dam constructed by the "Grand River Conservation Commission"	20,000.00	B-1139

	Port Arthur, City of	Construction of Concrete Sidewalks on St. George Street and Balsam Avenue	2,009.85	B-1130
	Port Arthur, City of	Construction of Sanitary Sewers, High Street, &c.	36,368.96	B-1131
	Port Arthur, City of	Construction and Installation of House Sewer Connections during the year 1942	25,000.00	B-1132
	Port Arthur, City of	Construction of a Concrete Sidewalk on the east side of Rupert Street	3,800.00	B-1317
	Port Arthur, City of	Construction of Sanitary Sewer on Dewe Avenue	3,300.00	B-1487-a
	Port Arthur, City of	Construction of Concrete Sidewalk on the east and west sides of Machar Avenue	2,500.00	B-1487-b
	Port Arthur, City of	Construction of Sanitary Sewer on Marion Street	2,100.00	B-1495
	Port Arthur, City of	Construction of Plank Sidewalk on High Street	870.00	B-1550
	Raleigh, Township of	Construction and Maintenance of the Stanski Drain	550.00	B- 928
	Raleigh, Township of	Construction of the Vickery Drain	660.00	B-1025-a
	Raleigh, Township of	Repairs to the Dolson-Government Drain	258.00	B-1025-b
	Raleigh, Township of	Repair and Maintenance of the Hooper King Drain	2,435.00	B-1467
	Raleigh, Township of	Construction of Sidewalks in the Police Village of Merlin	2,907.85	B-1482
	Raleigh, Township of	Repair and Maintenance of the Burns Drain	1,015.00	B-1530
	Romney, Township of	Improvement of the Campbell Sideroad Drain	2,637.00	B-1178
	St. Catharines, City of	Construction of Tile Sewer on Southerly Service Road	1,075.00	B- 867-a
	St. Catharines, City of	Construction of Storm Relief Sewers on Page Street and Oakhill Park	3,300.00	B- 868
(a)	St. Catharines, City of	Construction of Private Drain connection on Spruce Street, &c. (Notice of Intention Nov. 29th, 1941)	1,629.94	B-1005
(a)	St. Catharines, City of	Construction of Concrete Pavements, Sidewalks and Curbs, Wiley Street, etc. (Notice of Intention February 14th, 1942)	6,687.00	B-1012
	St. Catharines, City of	Construction of Pavements on Ontario Street, South, and Highland Avenue	7,060.00	B-1137-a-b
(a)	St. Catharines, City of	Construction of Concrete Sidewalks, Ontario Street South, &c. (Notice of Intention May 20th, 1942)	660.00	B-1170
	St. Catharines, City of	Construction of a Sidewalk on the west side of Ontario Street South	40.00	B-1170
(a)	St. Catharines, City of	Construction of Concrete Sidewalk on Edith Street. (Notice of Intention June 16th, 1942)	920.00	B-1170
(a) & (h)	St. Catharines, City of	Construction of Pavements ($24,526.00), Sidewalks ($4,426.00) and Curb ($165.00)	29,117.00	B-1170

	St. Catharines, City of	Construction of Pavement with Integral Curbs on McDonald Street	2,372.00	B-1260
(a)	St. Catharines, City of	Construction of Concrete Pavement, Highland Avenue, Concrete Curb, Highland Avenue, and Concrete Sidewalk, Kernahan Street. (Notice of Intention Aug. 8th, 1942)	3,890.00	B-1409
(a) & (d)	St. Thomas, City of	Opening and Paving of Lane between White Street and Princess Avenue. (Notice of Intention Dec. 6th, 1941)	1,250.00	B- 864
	St. Thomas, City of	Construction of Curbs, Gutters and Sidewalks, Inkerman Street, &c.	3,873.00	B-1172-a-b-c
(a)	St. Thomas, City of	Resurfacing of Southwick Street. (Notice of Intention June 29th, 1942)	530.00	B-1172-d
(a)	St. Thomas, City of	Construction of Curbs, Gutters and Sidewalks, Talbot and Southwich Streets. (Notice of Intention June 4th, 1942)	6,914.00	B-1263-a-e
	Sandwich South, Twp of.	Repair and Improvement of the South Talbot and Holden Outlet Drain	2,796.00	B-1328
	Sandwich South, Twp. of	Repair of the West Townline and Mooney Creek Drain	1,571.97	B-1522
	Sarnia, Township of	Repair of the Sixth and Seventh Concession Drain	875.00	B- 893
	Sarnia, Township of	Construction of Watermain on the southerly side of Exmouth Street	2,395.00	B- 985
	Sarnia, City of	Hospital purposes	9,000.00	B-1135
	Sarnia, Township of	Construction of Watermain along the westerly side of road between Lots 66 and 67, Concession 9	943.80	B-1240
	Sarnia, Township of	Construction of Watermain on 8th Concession Road and Matthews Avenue	1,795.20	B-1241
	Sarnia, Township of	Repair of the Cox Drain	732.00	B-1256
	Sarnia, Township of	Repair of the Wilson-Mathers Drain	1,625.00	B-1568
(g) & (k)	Seaforth, Town of	Extension and Improvement of Electric Light and Power System	10,000.00	B- 849
	Sombra, Township of	Repair of the Hazzard Drain	423.00	B- 906
	Sombra, Township of	Repair and Improvement of the Hodge Drain	386.00	B- 956
	Sombra, Township of	Repair and Improvement of the Reid-Hecher Drain	1,464.00	B-1255-a
	Sombra, Township of	Repair and Improvement of the Forbes Drain	1,083.20	B-1255-b
	Sombra, Township of	Repair of the Powers Drain West	2,340.00	B-1448
	South Monaghan, Twp. of	Erection and Equipment of a New Public School in S. S. No. 1	8,000.00	B-1279
	Stamford, Township of	Construction of Watermain on Kitchener Street	2,498.00	B-1095
	Stanley, Township of	Construction of the Rathwell Drain	2,800.00	B- 944
(k)	Stephen, Township of	Repair of the Centralia Drain	1,056.66	B-1251

(m)	Stratford, City of	Purchase of Artificial Ice Plant of The Stratford Arena Gardens, Limited, and all real estate thereof and $5,000.00 for Improvements to the said Ice Plant and real estate	25,000.00	B- 828
	Sudbury, City of	(1941 Amendment to Section 70). Oiling of Albinson and other streets	21,259.43	B-1106
	Sudbury, City of	Construction of Watermain on Edmund Street	980.33	B-1199
	Sudbury, City of	Construction of Sanitary Sewers on Douglas, Riverside, Dell and Caron Streets	7,005.00	B-1200
	Sudbury, City of	Construction of Watermain Extensions on Douglas, St. Charles and St. Lawrence Street and Clinton Avenue	4,984.40	B-1201
	Sudbury, City of	Construction of Concrete Walks on Frood Road, and Riverside and Elizabeth Streets	10,396.00	B-1202
(k)	Sundridge, Village of	Building of New School in the Village	15,000.00	B-1066
(f)	Thorold, Township of	Concrete Sidewalk on Mackan Street	434.50	B-1397
	Tilbury East, Township of	Repair and Improvement of the Chalmers One Drain	708.00	B-1035-a
	Tilbury East, Township of	Improvement to Pumping Station of Forbes Drainage Works	5,074.00	B-1035-b
	Tilbury East, Township of	Better Maintenance of a part of the Forbes Drainage Works	606.00	B-1431-a
	Tilbury East, Township of	Better Maintenance of the Conley Drain	624.00	B-1431-b
	Tilbury East, Township of	Construction of Sidewalks in the Police Village of Merlin	2,379.15	B-1483
	Tilbury North, Township of	Cleaning and Improving the Evariste Pinsonneault Award Drain	987.00	B-1190
	Tilbury North, Township of	Repair of the Second Concession Drain	1,231.00	B-1361
	Tilbury North, Township of	Repair of the Dupuis Pumping Scheme Works	2,635.00	B-1396-a
	Tilbury North, Township of	Repair of the Damphouse Drain	1,421.00	B-1396-b
	Tilbury North, Township of	Repair and Improvement of the Canadian National Railway Drain	636.00	B-1481
	Tilbury North, Township of	Repair and Improvement of the 18-19 Sideroad Drain	295.00	B-1510
	Tilbury North, Township of	Repair of the Carrier Drain	807.86	B-1520
	Toronto, City of	Corporation's share of T. T. C. Track Allowance, Payments, etc., Constructed in 1941	53,918.00	B- 850
(d)	Toronto, City of	Construction of Sewer on Lane first south of Withrow Avenue and Pavements on the Lanes first east of Carlow Avenue and first east of Berkshire Avenue	17,561.00	B- 859-a-b-c
	Toronto, City of	Construction of Pavement on Wildwood Crescent and Gainsborough Road	9,559.00	B- 871
	Toronto, City of	Construction of Pavement and Curbing on a portion of Mount Pleasant Road and a Watermain on a portion of Avenue Road	4,471.00	B- 882-a-b-c

(a)	Toronto, City of	Construction of Sewer on Lane first north of Danforth Avenue, between Caithness and Greenwood Avenues	2,480.00	B- 920-a
(d)	Toronto, City of	Construction of a Pavement on the Lane first north of Danforth between Caithness and Greenwood Avenues	4,872.00	B- 920-b
Item No.3 (b)	Toronto, City of	Construction of Pavement and curbing on portion of Ellis Park Road, Sidewalk on portion of Fraser Avenue, Watermain on portion of Banff Road and Resurfacing of portion of Pavement on Court Street	12,997.00	B- 946-1-2-3-5-6
(d)	Toronto, City of	Pavement on Lanes first east of Caroline Avenue and first south of Queen Street	11,379.00	B- 946-4
	Toronto, City of	Construction of Pavement on Braeside Road	4,610.00	B- 965
(a)	Toronto, City of	Construction of Sewer on a portion of Ossington Avenue	27,100.00	B-1011
	Toronto, City of	Construction of Sewer on a portion of Elvina Gardens, Pavement on a portion of Forsythe Crescent and Sidewalk on a portion of Avenue Road	4,267.00	B-1051
	Toronto, City of	Purchase of four Friden Supermatic Calculators (1941 Amendment to Section 70)	3,420.00	B-1059
	Toronto, City of	Construction of Revenue Watermain on a portion of Elvina Gardens	421.00	B-1070
	Toronto, City of	Construction of Pavements and Curbings on portions of East Lynn and Westlake Avenues and Sidewalks on portions of Paton Road and Pendrith Street	12,675.00	B-1117
	Toronto, City of	Acquisition of certain Lands in connection with the future Widening of Leeds Street and Roblock Avenue	1,000.00	B-1118
	Toronto, City of	Toronto Harbour Commissioners—Guarantee of Debentures	5,500,000.00	B-1155
	Toronto, City of	(1941 Amendment to Section 70)—Construction of an unclimable Fence on the east side of Leslie Street south of Keating Street	3,825.00	B-1177
	Toronto, City of	Construction of Concrete Sidewalk on portion of Doncrest Road	210.00	B-1193
	Toronto, City of	Construction of a Pavement on First Avenue from Logan Avenue to 200′ east	3,286.00	B-1196
	Toronto, City of	Corporation's share of T. T. C. Track Allowance, Payments, etc., constructed in 1942	53,263.00	B-1232
(d)	Toronto, City of	Construction of a Sewer and Pavement on the Lane first west of Sorauren Avenue and on the Lane first north of Fern Avenue	6,731.00	B-1248
(a)	Toronto, City of	Construction of Sewer on the Lane first north of Danforth Avenue and Lane first west of Woodycrest Avenue	2,585.00	B-1292
	Toronto, City of	Construction of Pavement on a portion of Cherry Street and Sidewalk on a portion of Davenport Road	70,833.00	B-1334-a-b

	Toronto, City of	Construction of a Pavement on Mill Street	24,958.00	B-1403
Item (a) (d)	Toronto, City of	Construction of a Sewer and Pavement on the Lane first north of Dundas Street West, west from Lakeview Avenue	2,906.00	B-1404-a-b
	Toronto, City of	Construction of a Pavement on a portion of Aldbury Gardens	8,270.00	B-1419
(a)	Toronto, City of	Construction of a Sidewalk and Curbing on a portion of Temperance Street	857.00	B-1442-a
(a)	Toronto, City of	Construction of Concrete Walk on Bloor Street West	1,221.00	B-1442-b
(a)	Toronto, City of	Construction of a Sewer on the Lane first north of Bain Avenue	2,865.00	B-1443
	Toronto, City of	Construction of a 6″ Bond Watermain on a portion of Sully Crescent	920.00	B-1485
	Toronto, City of	Construction of a Sidewalk on a portion of the south side of Eastwood Road	1,469.00	B-1486
	Toronto, City of	Construction of a Pavement on a portion of Labatt Avenue and a Sidewalk on Avenue Road	5,890.00	B-1515-a-b
	Toronto, City of	Construction of a Sidewalk on a portion of Rosewell Avenue	168.00	B-1516
	Toronto, City of	Corporation's share of the Cost of Suburban Roads constructed in the year 1941	26,800.63	B-1519
(l)	Toronto, City of	Grant to the Toronto East General Hospital	150,000.00	B-1532-a
(l)	Toronto, City of	Grant to Wellesley Hospital	150,000.00	B-1532-b
(a)	Toronto, City of	Construction of Sidewalk on a portion of the east side of Avenue Road	1,056.00	B-1533
	Toronto, City of	(1941 Amendment to Section 70) Supplementary Appropriations for the Assessment, Works and City Planning Departments	22,477.00	B-1536
	Toronto, City of	Construction of a Sidewalk on a portion of Glencairn Avenue	303.00	B-1544
	Toronto, City of	Construction of a Sidewalk on a portion of the north side of Coleman Avenue	241.00	B-1565
(k)	Toronto, Township of	Construction of two Double Portable School Rooms on the school grounds of S. S. No. 23	9,000.00	B-1124
	Toronto, Township of	Completion of a School House for U. S. S. No. 5	3,500.00	B-1477
	Waterloo, Town of	Construction of Sidewalk on the south side of Elmer Street	950.00	B-1073
	Welland, City of	(1941 Amendment to Section 70) —Raising of Walks and Repairs on Spence St., etc., and Construction of Curb and Gutter on Cross Street and the Widening of Hellems Avenue Pavement	9,735.00	B-1311-a-b-c
(a)	Welland, City of	Construction of Storm Sewer on Manor Road, &c. (Notice of Intention August 5th, 1942)	31,000.00	B-1425
	Wellesley, Township of	Purchase of Power Maintainer	6,000.00	B- 62
(k)	West Gwillimbury, Twp. of	Repair of the Holland Marsh Drainage Works	5,000.00	B- 958

	West Luther, Township of	Improvements of the Outlets of Drains Nos. 33 and 10 through the Township of East Luther	3,232.05	B-1440
	Westminster, Township of	Construction of the Harry Mann Drain and Branches	2,250.00	B-1545
	West Zorra, Township of	Drainage of the East Parts of Lots 3 and 4, Concession 4 of the said Township	377.20	B-1412
	Williamsburg, Twp. of	Erection of School building for S. S. No. 14	3,300.00	B-1090
	Winchester, Township of	Repair of the Ouderkirk-Johnston and Dillabough Creek Drains	1,136.29	B-1535
	Woodstock, City of	Pavement and Sidewalk on Quintin Place	2,510.00	B-1017-a-b
	Woodstock, City of	Construction of Sanitary Sewer on Fyfe Avenue	150.00	B-1197
(k)	Yarmouth, Township of	Purchase of site for and Construction of Public School building in S. S. No. 17	21,260.00	B-1041
	Yarmouth, Township of	Construction of the Wellington Street Drain	3,000.00	B-1352
	Yarmouth, Township of	Construction of the Jones Outlet Drain	785.00	B-1464-a
	Yarmouth, Township of	Reconstruction of the Dell Outlet Drain	900.00	B-1464-b
(f)	York, Township of	Construction of a Sewage Treatment Works, the acquisition of land and easement therefor and the Construction of Sewers on certain highways	15,000.00	B-1491
	Zone, Township of	Repair of the Archer Drain	170.70	B- 922-a
	Zone, Township of	Repair of the Roberts Drain	207.08	B- 922-b
	Zone, Township of	Repair of the Labadie Drain	295.63	B- 922-c
	Zone, Township of	Repair of the Terry Drain	358.87	B- 922-d
	Zone, Township of	Repair of the Goodyear Drain	477.50	B- 922-e

APPROVAL OF BY-LAWS

(Section 407 (2) of "The Municipal Act")

(Capital Expenditures Approved Prior to 1942)

Municipality	By-law No.	Purpose	Amount	Procedure File
Fort William, City of	3806	Cost of Extensions and Improvements to the Waterworks system	$20,186.60	B- 790
Hamilton, City of	5317	Extensions to the Hamilton Waterworks for years 1940 and 1941	92,694.00	B-1140
Huntsville, City of	636	Waterworks purposes	4,500.00	B- 286
Ottawa, City of	9110	Cost of Pumping Unit for the Queen Street Pumping Station	85,000.00	B- 741

VALIDATION OF DEBENTURE BY-LAWS

(Section 64 of Part IV of "The Ontario Municipal Board Act")

(Capital Expenditure Approved Prior to 1942)

Municipality	By-law No.	Purpose	Amount	Procedure File
Arnprior, Town of	1128	Addition to High School Building and for Home Economics and General Shop Work Equipment	$12,000.00	B- 12
Barton, Township of	1832	Construction of certain Local Improvements	22,884.02	B-1171
Brantford, City of	2841	Payment of Indebtedness in connection with the Grand River Conservation Scheme	174,000.00	B- 823
Carleton, County of	1230	Construction and Improvement of County Highways	37,750.00	B- 108
Delhi, Village of	4	School Purposes	15,000.00	B-1008
Elora, Village of	946	Proportion of the Assessment against the Village under the Grand River Conservation Act, 1938	4,000.00	B- 716
Fonthill, Village of	287 (1942)	Construction of a Watermain on Cemetery Road	1,441.30	B- 459
Fort William, City of	3833	Re-flooring traffic portion of the Steel Approaches to the Bascule Bridge of the Canadian Pacific Railway	18,500.00	A-9597
Fort William, City of	3806	Extensions and Improvements to the Waterworks System	20,186.60	B- 790
Fort William, City of	3829	(And By-laws Nos. 3823, 3824, 3825, 3826, 3827 and 3828 thereby consolidated)—certain Local Improvements	97,183.00	B-1036
Hamilton, City of	5317	Extensions to the Hamilton Waterworks for the years 1940 and 1941	92,694.00	B-1140
Hanmer, Township of	243	Erection of New School Building in P. S. S. No. 1	8,000.00	B- 103
Huntsville, Town of	636	Waterworks Purposes	4,500.00	B- 286
Iroquois Falls, Municipality of	208	Public School Purposes	55,000.00	A-9550
Kingston, City of	157	Acquisition of land for purpose of Public Park	10,000.00	B- 225
Kingston, City of	183	Certain Local Improvements	37,000.00	B- 841
Kitchener, City of	2797	Certain Local Improvements	1,064.52	B-138-a-b
Kitchener, City of	2798	Certain Local Improvements	26,947.49	B- 935
Leaside, Town of	785	Certain Local Improvements	10,927.16	B-1320
Leaside, Town of	786	Certain Local Improvements	58,524.65	B-1221
Leaside, Town of	787	Certain Local Improvements	29,264.10	B-1322
Leaside, Town of	788	Construction of certain Local Improvements	47,990.07	B-1323
Mountain, Township of	790	Better Maintenance and Improvement of the Kerr Ridge Drain	1,275.00	B- 641-a

Mountain, Township of	791	Repair and Improvement of the Hamilton Drain	660.29	B- 641-b
Mountain, Township of	793	Maintenance and Improvement of the Allen Branch of the Allen-Arcand Drain	4,510.10	B- 641-c
Mountain, Township of	795	Maintenance and Repair of the Castor Extension Improvement Drain	8,450.00	B- 641-d
Mountain, Township of	798	Construction of the Merkley-Servais Drain	3,750.00	B- 641-e
Napanee, Town of	22-1941	Purchase of Fire Truck and Equipment	4,200.00	B- 350
North York, Township of	3246	Erection of four-room second storey Addition to Duke of York School and purchase of necessary Furnishings and Equipment	40,000.00	B- 668
Ottawa, City of	9084	Construction of certain Local Improvement Works	5,100.00	B-1373-a
Ottawa, City of	9085	Construction of certain Local Improvement Works	26,300.00	B-1373-b
Ottawa, City of	9086	Construction of certain Local Improvement Works	26,145.98	B-1373-c
Ottawa, City of	9110	Cost of certain Pumping Units for Queen Street Pumping Station	85,000.00	B-1373-d
Point Edward, Village of	988	Improvements to Buildings in Bayview Park	3,750.00	B- 752
Port Arthur, City of	2491	Sewage Outlet on Lillian Street	10,630.27	B-1324
Port Arthur, City of	2516	(And By-laws Nos. 2504 to 2516 (both inclusive) thereby consolidated)—Certain Local Improvements	36,049.20	B-1325
Port Arthur, City of	2503	House Sewer Connections in the year 1941	25,872.17	B-1326
Port Arthur, City of	2502	(And By-laws Nos. 2492 to 2501 (both inclusive) thereby consolidated)—Certain Local Improvements)	52,738.21	B-1327
Richmond Hill, Village of	486A	Construction of a Trunk Sewer	10,000.00	B- 655
St. Catharines, City of	4772	(As Amended by By-law No. 4776)—Local Improvements	55,052.36	B-1096
Saltfleet, Township of	1261	Construction of Watermains on Adeline and Glennie Streets	4,033.80	B-391
Sudbury, City of	2269	Construction of Sanitary Sewers	6,075.65	B- 298 & B- 346.
Sudbury, City of	2270	Construction of a Storm Drain	2,893.96	B- 301
Sudbury, City of	2268	Construction of Watermains	19,003.94	B- 296
Swansea, Village of	900	Construction of certain Local Improvements	19,870.96	B-1186
Swansea, Village of	901	Construction of certain Local Improvements	724.07	B-1187
Toronto, Township of	1294	Construction of certain Watermains on the Toronto-Hamilton Highway and the Stavebank Road	9,300.70	A-9987
Toronto, Township of	1303	Construction of Watermains—Hampton Crescent, &c.	19,141.12	B-1416
Westminster, Township of	1222	Construction of certain Watermains	16,321.23	B- 329

MISCELLANEOUS

ANNEXATIONS

Municipality		Procedure File
Cornwall, Town of	Annexation to of lands known as the "Glebe" adjoining the Town	B-1413
Goderich, Town of	Annexation to of tract of land and land covered by the waters of Goderich Harbour, Maitland River and Lake Huron, adjacent to the Town	B-1022

ARBITRATIONS

		Procedure File
Section 79 of "The Highway Improvement Act"		
Catharine H. Abohbot and Department of Highways	Fixing of compensation for expropriation of certain property at Niagara Falls, being parts of Lots 113 and 114, Plan 35, City of Niagara Falls	B- 179
Paul Zamolynski and Department of Highways	Fixing of cempensation for expropriation of part of Lot 9, Concession 1, Township of Darlington	B-1093
Winston Abohbot and Department of Highways	Fixing of compensation for expropriation of certain leasehold interest at Niagara Falls known as "The Cliff Dining Room" on River Road being part Lot 114, Plan 35, City of Niagara Falls.	
Lorne Puchrin et al and Dept. of Highways	Claims for damages re closing of Township Road, Pickering, between Lots 6 and 7, between northerly limit of right-of-way of Toronto-Oshawa divided highways and the southerly limit of C. N. R. right-of-way.	
"The Power Commission Act"		
Leonard Llewellyn Logan and Hydro-Electric Power Commission of Ontario	Appeal from award of Harry W. Cooke, Valuator, as to the amount to be paid to the Appellant for a transmission line easement in Lot 6, in the Third Concession, Township of March	B- 929

ASSESSMENT APPEALS

Ruby Axler and Sylvia Simon vs. City of Toronto	B- 800
Albert Bay Company, Ltd., vs. City of Toronto	B- 798
Richmond Bay Company Limited, vs. City of Toronto	B- 797
City of Toronto vs. Board of Governors of Victoria University	B- 889
L. S. Yolles vs. City of Toronto	B- 799

BRIDGES—REPAIRS TO

(Section 483 of "The Municipal Act")

Municipality	Purpose	Amount	Procedure File
Fort William, City of	Re-flooring the traffic portion of Steel Approaches to Bascule Bridge of Canadian Pacific Railway	$18,500.00	A-9597

EXTENSION OF DEBENTURE ISSUE PERIOD

(Section 305 (11) and (12) of "The Municipal Act")

Municipality	By-law No.	Purpose	Amount	Procedure File
Drury, Denison and Graham, United Townships of	345	Construction of a New School in Naughton School Section No. 5	$ 5,000.00	A-9539

EXTENSION OF TIME TO PASS BY-LAW

(Section 297 (5) of "The Municipal Act")

Municipality	By-law No.	Purpose	Procedure File
Fort William, City of	.....	Permanent Paving of City Streets	B- 842-a
Fort William, City of	.....	Levying of a General Tax Rate in the year 1942 for Permanent Street Paving	B- 842-b
Fort William, City of	.....	Providing for the Cost of Construction of all future Curbing and of the application of Calcium Chlorine and/or Oil on City Streets to be borne by the City at large	B- 842-c

HIGHWAYS (COUNTY) ABANDONING OF PORTION OF

(Section 468 (3) of "The Municipal Act")

Municipality	By-law No.		Procedure File
Wellington, County of	1539	Portions of County Roads Nos. 60 and 69 in the Township of West Garafraxa	A-9366

HIGHWAYS (COUNTY, TOWNSHIP, &c.)—CLOSING OF BY DEPARTMENT OF HIGHWAYS

(Section 79a of "The Highway Improvement Act" as enacted by Section 7, Chapter 19 O. S. 1939 (S. S. (4) et seq).)

Municipality		Procedure File
Pickering, Township of	Portion of the Township Road between Lots 10 and 11 in the First Concession of the Township of Pickering lying between the northerly limit of the right-of-way of the Toronto-Oshawa Divided Highway and the southerly limit of the Canadian National Railways right-of-way	B- 705
Pickering, Township of	Portion of the Township Road in the Township of Pickering between lots 6 and 7 in the first Concession of the Towaship lying between the northerly limit of the right-of-way of the Toronto-Oshawa divided highway and the southerly limit of the Canadian National Railway's right-of-way	B- 705
Pickering, Township of	Portion of the Township Road lying between Lots 20 and 21 in the first Concession of the Township of Pickering which is crossed by the new Divided Highway, and the right-of-way of the Canadian National Railway	B-1501

HIGHWAYS (NARROW)

(Section 502 (2) of "The Municipal Act")

Municipality		Procedure File
Fort William, City of	Establishment of a highway over a portion of Lots 18 and 19 Block "Y" and of the original road allowance (Water Street) in front thereof	B-1038
Oshawa, City of	Opening and establishment of a public street—extension of Jackson Street	B-886-a
Oshawa, City of	Opening and establishment of a public street—southerly extension of Front Street	B-886-b
Toronto, City of	Dedication of certain lands between Boulton Avenue and West Avenue for highway purposes	B- 838
York, Township of	Establishment of highway over Block "A", Registered Plan No. 1628 and all of Lot 44 to be known as Greendale Avenue	B- 916

INCREASED BORROWINGS BY MUNICIPALITIES

(Section 339 (2) of "The Municipal Act")

Municipality	Amount	Procedure File
Wellington, County of	100%	B-1276

LEGISLATION (SPECIAL)

Municipality		Procedure File
East York, Township of	Adoption of the report of the referee appointed by the Board by its Order of September 29th, 1936, to value, adjust and determine all rights and claims, if any, between the respective sewer areas so amalgamated (Section 5 of "The Township of East York Act, 1935")	A-6342
East York, Township of	Application for an Order of the Board directing the date on which its By-law No. 2709 providing for the amalgamation of the several sewer areas in the Township into one area, shall take effect (Section 5, (7) of "The Township of East York Act, 1935")	A-6342
East York, Township of	Approval of By-law No. 3449 amending By-law No. 2474, providing for annual salaries for the Reeve, Deputy Reeve and Members of the Council (Section 2 (2) of "The Township of East York Act, 1933")	B-1168
Fort William, City of	Approval of the vesting in a Trustee to be named by the Board of certain lands in the City described in Section 1 of Special Act (Section 2 of "The City of Fort William Act, 1942")	B-1143
Toronto, City of	Approval of By-law No. 9868, being "A By-law to regulate the erection and provide for the safety of buildings" (Section 3 of "The City of Toronto Act, 1939")	B- 765
Toronto and Suburban Separate School Board	Application by the District Board for the exemption from the operation of Special Act of School Sections Nos. 16 and 1 of the Township of Etobicoke for a period of one year from January 1st, 1942, and for such period thereafter as may be agreed upon between the said Board and the School Sections respectively (Section 9, (b) of "The Toronto and Suburban Separate School Board Act, 1941")	B- 99
York, Township of	Appointment of Referee (Section 7 (3) of "The Township of York Act, 1935)—Extension of time within which report of Kenneth B. Maclaren, K.C., shall be filed to June 1st, 1942	A-9956
Grimshaw Bros., Ltd., Comfort Homes, Ltd., Monarch Mortgage & Investments, Ltd., A. A. Barthelmes, John J. Mills, Gladys G. Thomas, A. Longo, Jethro Crang, M. C. Vandervoort, W. M. Graham, Louis West, Baker Bros., Ltd., Estate J. W. Walker vs. Township of York.	Application for presentation of Stated Case ("The Township of York Act, 1935")	A-9956

LICENSE FEE

(Section 420 (11) of "The Municipal Act")

Municipality		Procedure File
*Cochrane, Town of	Annual fee of 50c for Bicycle	B- 927
*London, Township of	Annual fee of 25c for Bicycle	B-1062
Port Arthur, City of	Annual fee of 50c for Bicycle	B-1314
St. Thomas, City of	Annual fee of 35c for Bicycle	B-1385
*Tisdale, Township of	Annual fee of 50c for Bicycle	B- 865
Windsor, City of	Annual fee of 50c for Bicycle	B- 926

*—Also approved under Section 423 (3) of "The Municipal Act."

LOCAL IMPROVEMENTS—PART ONLY OF WORK

(Section 18 of "The Municipal Act")

Municipality	Amending By-law	Original By-law	Procedure File
Ottawa, City of	9134	9047	B- 197
Ottawa, City of	9135	9056	B- 455
St. Catharines, City of	4745	4668, 4690 & 4706	B- 50, B-324 & B- 472

ONTARIO MUNICIPALITIES FUND

(Section 330 of "The Municipal Act" (as re-enacted by O.S. 1941, C. 35, s. 9)

Municipality	Purpose	Procedure File
Scarborough, Township of	Approval of the disposal of certain property known as 112 Cornell Avenue in the Township, vested in the Corporation by foreclosure of a mortgage loan thereon of certain clergy reserve funds	B- 925
Scarborough, Township of	Application for distribution at the close of 1942 of moneys on hand in a special Savings Account referred as "The Clergy Reserve Principal Account" in an amount of $4,960.00 to the various Public School Sections within the Township	B-1023

PARKS—SETTING ASIDE PART OF FOR ATHLETIC PURPOSES

(Section 12 (6) of "The Public Parks Act")

Municipality		Procedure File
Fort Erie, Town of	Approval of the setting aside of that part of certain park and athletic lands under the control of the Board of Park Management lying to the north of Gilmore Road and to the East of Central Avenue, for the use of the Fleet Aircraft Social Club	B-1065
Simcoe, Town of	Approval of By-law No. 1038 setting aside a part of "Wellington Park for athletic purposes and the charging of an entrance fee not exceeding 25c for any sports event therein	B-1014

"THE PLANNING AND DEVELOPMENT ACT," "THE LAND TITLES ACT" AND "THE REGISTRY ACT"—PLANS OF LAND SUBDIVISIONS

Owner	Description	Procedure File
Anglin, Robert	Part west ½ Farm Lot 22—also referred to as part Lot 30 as shown on Rowan and Moore's Map of the City of Kingston, Co. Frontenac	B-1258
Bertram Realty Co. Ltd.	Part Lots 27 and 28, Con. III, Township of Pickering, County of Ontario	B- 951
Bedford, Thomas	Part Park Lot XII, Registered Plan 37 and Part N. E. ½ of Lot 1, Con. III, Division "G," formerly in Township of Guelph—now in City of Guelph	B- 974
Barner, Glen H.	Part Lot 30, Concession III, Township of Brantford, County of Brant	B-1185
Bates, Frank G. et al	Part Lot 13, Concession II from the Bay, Township of East York, County of York	B-1194
Bertram Realty Co. Ltd.	Part Lot 3, Concession I, Township of Scarborough	B-1597
Coates, G. C. F. et al	Part Block "Q," Registered Plan 1-A, City of Peterborough	B- 854
Campbell, Annie et al	Part Lot 1, Concession IV, Township of Windham, County of Simcoe	B- 866
Card, Jas. H. et al	Part Broken Lot 18, Concession XI, Township of Tine, County of Simcoe	B- 875
Compton, Thomas Herbert	Re-subdivision of Lots 11, 12, 13, 14, 15, 16 and 22 B. F. Concession, Township Saltfleet, County of Wentworth (Fruitland)	B- 887
Cameron, Kenneth E. et al	Part Lot 12, Concession VII, Township of Grantham, County of Lincoln	B- 964
Canadian Pacific Railway	Fort William Terminals—additional Right-of-Way	B-1110
Chambers, Jas. A. and Olive M.	Part Lot 21, Concession VI, Township of Georgina, County of York	B-1230
Cockshutt Plow Co. Ltd.	Part original Township Lot 6, Eagles Nest Tract (cancellation of Lot C, Parts Lots B.E.F. and part of Blossie and Dorothy Streets in Mintern Survey No. 298 and part 10th Avenue Plan 359, City of Brantford	B-1308
Canadian Lines Materials, Ltd.	Block "A" Registered Plan 2898 and parts Lot 27, Concession "B" and part Registered Plan 2442, Township of Scarborough	B-1596
Dignan, H. M.	Part Lots 33 and 34, Concession V, Township of Perry, District of Parry Sound	B- 892
Davies, Robert (Estate of)	Lots 18 to 27 (inclusive) Registered Plan 2967 (York), Township of East York, County of York	B-1150
Darlington, Township of	Closing of Road Allowance between Lots 6 and 7 Concession II	B-1315
East York, Township of	Approval of plan showing closing of parts Arden Avenue, St. Clair Avenue and Woodbine Avenue and location of new road allowance and 100 foot right-of-way to Park lands, Township York, County of York	B-1030
Edgar, David A	Re-subdivision of that part Registered Plan 168 lying west of Francis Street, Village of Portsmouth, County of Frontenac	B-1312

Eastnor, Township of	Approval of plan Lots 38 and 39, Concessions 5 and 6, E. B. R. Township of Eastnor	B-1350
East York, Township of	Approval Plan of Part Lots 11 and 12, Registered Plan 95 York and Part Block "C" R.R.L. 2984 York	B-1376
Emary, Margaret and Rachel	Part Lot 28, Concession VI, Township of St. Vincent, County of Grey	B-1380
Epstein, Louis W.	Block "A", Registered Plan 618 E. and W. Riding County of York, Township Etobicoke, County of York	B-1394
East York, Township of	Re-subdivision Lots 10 to 19 (inclusive) and Part Block "A" Registered Plan 3054, Township East York, County York	B-1588
Fraser, Helene (Estate of)	Part Lot 10, Concession I, west of Yonge Street and part Block "A" Registered Plan 2974 (York) Township North York, County of York	B- 852
Farrell, W. E.	Part Lot 22, Concession 5, Township of Grantham, County of Lincoln	B- 952
Fort William, City of	Approval of plan showing closing of portion of Water Street and Edward Street and Lane north of "Y," Plan 61	B-1038
Fort William, City of	Additional Right-of-Way of C. P. Railway in Blocks 4, 13 and 20, Registered Plan No. 57, &c., and portions of streets and lanes being closed and new lanes opened in lieu thereof	B-1110
Fort William, City of	Re-subdivision of certain lands described in "The City of Fort William Act, 1942"	B-1580
Fort William Building & Realty Co. Ltd.	Part Park Lots 2 and 3, Town Plot, City of Fort William (Copp Estate property)	B-1128
Harris, William George, Jr. (Estate of)	(National Trust Company, Limited—Executors) Part Lot 5, Range 1, Kingsmill Reserve and 1' Reserve on the west side of Bodmin Avenue, Plan 2375 York—Township of Etobicoke	B- 903
Homing, Mary A.	Part Lot 16, Concession III, S.D.S. Township of Nelson, County Halton ("Glenwood Park")	B- 907
Jerome Gold Mines Limited	Surface Rights only of part Mining Claim S-32318 Township of Osway, District of Sudbury	B-1021
Johnston, Ina M. et al	Lots 130 and 131 of Original Survey of Town of Kingston (City of Kingston)	B-1040
Jones, Margaret (Estate of)	Part Lot 17, Concession I, Township of Elizabethtown, County Leeds ("The Willows")	B-1169
Johnston, Bruce, et al	Part Park Lots 2, 3, 4 and 5, Lot 13, Concession II, Township of North Monaghan, County Peterborough	B-1392
Kendrick Company, Ltd.	Part Lot 16, Concession II, west of Yonge Street, Township of North York, County of York	B-1529
Loucks, Alex.	Part Broken Lot 8, Concession VI, Township of Leith, District Cochrane, including the southerly 66' of Lot 7, Concession VI from the east to the west boundaries	B- 890
Longo, Irene	Lot 24, Plan 806, City of Toronto, County York	B- 895
Leedale, (Mrs. Levina)	Part Lot 1, Concession IV, Township of Broder, District of Sudbury	B- 976

Miller, George W.	Part east half of Lot 4, Concession V, Township of McKim, District of Sudbury	B-1032
McKay, Thomas Charles	Lot 9, Registered Plan 460, Township of East York, County of York	B-1029
Nicholls, Albert Kenneth	Part Lot 12, Concession VII, Township of Smith, County of Peterborough	B-1115
Ontario, Province of (Inspector of Legal Offices)	Parts Lots 26 and 27, Concession VI, Township of Vincent, County of Grey	B-1016
Provident Investment Company	Parts Lots 2 and 12, Registered Plan 310 (York), Township East York, County of York	B- 936
Port Arthur, City of	Plan of opening of Gibson Avenue (pursuant to By-law 2477), 66′ in width, immediately north-easterly of and contiguous to north-easterly boundary of Blocks 55 and 45, Plan 121	B- 962
Pembroke, Town of	Part Registered Plan No. 103, being part Lot 15, Concession I, Township of Pembroke, Town of Pembroke	B-1249
Port Arthur, City of	Part Parcel 243, Port Arthur Freehold in Mining Location "A" Donnelly's Survey, City of Port Arthur	B-1284
Port Arthur, City of	Amendment to existing Plan No. 121—portion of Lot 15, Block 2 (widening of Lane from Argyle Street to Ruttan Street)	B-1415
Peel Construction Co., Ltd.	Part east half of Lot 5, Concession I, E.H.S., Township Chinguacousy (now in the Town of Brampton).	B-1436
Palmer, E. A.	Part Lots 26 and 27, Concession XXVIII, Township North Himsworth, District of Parry Sound	B-1470
Ross, D. K., et al	Part Lot 19, Concession I, Township of Grantham, County of Lincoln	B- 953
Richmond, Ursula	Part Lots 8 and 9, Concession III, Township of Gwillimbury, County of York	B- 973
Ridgway, Gertrude E. et al	Part Lots 22 and 21, Concessions II and III, and Part Road Allowance between Concessions II and III, Township Saltfleet, County of Wentworth	B-1027
Richardson, Maxwell T.	Approval Plan of Part of west 120 acres of Lot 6, Concession 9, Township of Asphodel, County of Peterborough	B-1377
Smith, Amelia M.	Part Farm Lot 6, B. F. Concession, Township of Tilbury North, County of Essex	B- 880
Summerhayes Lumber & Construction Co.	Lots A, B, C, D, E, F, P, Q, 8, 9 and 10, Shenstone and Griffiths Survey, Registered Plan No. 34, Township of Brantford, County of Brant	B- 970
Swastika Beach Ltd.	Approval Barber's Beach Survey, being subdivision No. 3 of Part North part Lot 2, Concession I, and small strip of land in Lot 1, Concession I, east of line fence, Township of Puslinch	B- 998
Schwartz, G. Bryant	Part Registered Plan 1899, Township of North York, County York (Amendment)	B-1020
Scarborough, Township of	Re-division of Lots 14 to 39, 41 to 54, 59 to 72, and 8 to 86 and 1′ Reserve: also Paterson and Haig Avenues and parts McLean and Harris Avenue Registered Plan 2224 Township of Scarborough (Reversion of sub-division to Block "A")	B-1054

Scarborough, Township of	Re-division of Part Registered Plan 2442 (bordered on north by St. Clair Avenue on north-west by Danforth Avenue on west by Kennedy Road, on south by south boundary of Block "G" and south-east by Right-of-way of C. N. Railway and on west by west limit of Registered Plan 2898 Township of Scarborough, County of York	B-1055
Shilton, John (Estate of)	Part Mining Claim R. J. 10, Township of Drayton (unorganized), District of Kenora	B-1061
Sager, Estate of Dr. D. S.	Lot A, Plan 459, Township of Brantford, County of Brant	B-1087
Sibbitt, C. Edgar	Surface Rights only of Mining Claims G. G. 6063, 6064 and 6065, Township of Tyrrell, District of Temiskaming	B-1129
Sanssi, Toivo	Part Lot 14, Registered Plan 745 (Port Arthur) in Lot 13, Concession II, Township of Nipigon, District of Thunder Bay	B-1243
Synod (Incorporated) of the Diocese of Toronto	Part Lot 4, Registered Plan 310 (York), Township of East York, County of York	B-1525
Smith, Nelson Noel (Estate of)	Lot 15, Concession IV, Township of Neebing N. R. District of Thunder Bay	B-1560
Taylor Estates, Limited	Part Lot 10, Concession II, from the Bay, Township of East York, County of York	B-1116
Toronto Elevators, Limited	Part Lot 17, South side Richmond Street, Town of York, Plan, Toronto	B-1291
Toronto, City of	Re-subdivision of parts Registered Plans 515 and E. 369, and parts Lots 10 and 11 south side Richmond Street west, Town of York Plan, City of Toronto	B-1297
Toronto, City of	Lots 29 to 33 (inclusive) Registered Plan E 335, Toronto Island	B-1298
Toronto, Incorporated Synod of Diocese of	Part Lot IV, Registered Plan 310 (York), Township of East York, County of York	B-1344
Turnbull, Norman	Parts Lots 28 and 29, L.R.W. Concession, Township of Hay, County of Huron	B-1430
Toronto, City of	Parts Lots 6, 7 and 9, Registered Plan D-141, Toronto Island	B-1490
Tecumseh Land Company, Limited	Part Farm Lot 13, Broken Front Concession C, Township of Mersea, County of Essex	B-1547
United Towing & Salvage Co., Ltd.	Lots 6 and 7, Registered Plan 109, City of Port Arthur, District of Thunder Bay	B-1294
Welch, John et al	Part Lots 3 and I, Pocock Plan No. 74, Township of Grantham, County of Lincoln	B-1037
Wagner, John	Part Lot 6, Concession 1, Township of McKim, District of Sudbury, being part parcel No. 8235, Sudbury, East Section	B-1338
Williamson, H. L.	East Part Lot E, Whitefish River Indian Reserve, District of Sudbury	B-1402
Westlake, Chas. H.	Parts Lot 7, Concessions V and VI, Township of Smith, County of Peterborough	B-1408
York Land Company, Limited	Parts Registered Plans 1925, 2598 and 2636 (York) Town of Leaside (E. and W. Ridings, County of York)	B-1587-a
York Land Company, Limited	Parts Registered Plans 1908 and 2636 (York) Town of Leaside (E. and W. Ridings, County of York)	B-1587-b

RAILWAYS (PROVINCIAL)—ORDERS ISSUED BY THE BOARD RESPECTING

Hamilton Street Railway,	Appointment of Erle French at present Inspector, for the Company as Examiner of Motormen	B-1508
Sudbury-Copper Cliff Suburban Electric Railway Company	Approval of its By-law No. 18, authorising R. R. Jessup, Secretary-Treasurer of the Company to prepare and issue its Tariff of Tolls	B-1236-a
Sudbury-Copper Cliff Suburban Electric Railway Company	Approval of its By-law No. 19 containing Rules and Regulations of the Company (including the appointment of the Inspector of the Company as an Examiner of motormen)	B-1236-b
Toronto Transportation Commission	Approval of the proposed emergency support for Life Guards on its street cars, other than P. C. C. Cars	B-1357

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RESTRICTED AREAS—ESTABLISHMENT OF

(Section 406 of "The Municipal Act" as re-enacted by O. S. 1941, C. 35, s. 13)

Municipality	By-law No.	Area Restricted	Procedure File
Beamsville Village of	611	Covering building restrictions covering the entire Village	B- 727
Forest Hill, Village of	1504	Forest Ridge Drive	B- 860
Korah, Township of	429	Wilding Park and other sub-divisions (as amended by By-law No. 429-A)	B-1058
Kingston, City of	184	Establishment of "Use" Zones (as amended by By-law 197)	B- 836
North York, Twp. of	3000	"Bathurst-Dufferin" Area	B- 55
North York, Twp. of	3025	Entire Township—limiting floor space of all buildings to be erected (as replaced by 3125 as amended by 3230)	B- 570
Ottawa, City of	9117	Prohibiting the use of land and the erection or use of buildings for certain purposes within a certain area in Capital Ward	B- 862
Port Credit, Village of	446	Area bounded by Toronto Street-Corporation limits, Lake Ontario and south-westerly limit of Lots fronting Cumberland Drive	B- 751
St. Catharines, City of	4725	Land and buildings on John Street	B- 796
St. Catharines, City of	4768	Land and buildings on St. Patrick Street from McGhie Street to Kernahan Street	B-1159
St. Catharines, City of	4778	Land and Buildings on Russell Avenue on the south side from George Street to Henry Street to the westerly limit of Henry Street produced	B-1220
Tarentorous, Twp. of	426	Building restrictions on Lots 5 and 6 of the original Township of St. Mary's and which lots include as portions thereof the sub-divisions of Highland Park, Grandview, Oakbine Park and Chapman	B- 726
Thorold, Town of	1499	Zoning of Municipality	B-1198
Toronto, City of	15011	Detached private residences only—land and buildings on either side of High Park Gardens (as amended by By-law 15847)	A-7998

Toronto, City of	15654	Land abutting either side of Deloraine Avenue, between Yonge Street and the west City limits (as amended by By-law 15693)	B- 603
Toronto, City of	15675	Prohibiting the use of land and the erection and use of buildings on land abutting on either side of Yonge Street between Bloor Street and Carlton Street for laundries and other purposes (as amended by By-law No. 15832)	B- 808
Toronto, City of	15681	Residential purposes only land abutting on either side of Farnham Avenue (as amended by No. 15736 as amended by Bylaw 15748)	B- 810
Toronto, City of	15709	Residential purposes only land abutting either side of Sheldrake Boulevard east of Mount Pleasant Road	B- 950
Toronto, City of	15716	Erection of dwelling houses on lands on either side of Lyndhurst Avenue having a lesser frontage than forty feet	B- 961
Toronto, City of	15723	Private residential purposes—lands and buildings on either side of Manor Road East between the rear of the properties fronting on the east side of Yonge Street and the rear of the properties fronting on the west side of Bayview Avenue	B-1048
Toronto, City of	15744	Private residential purposes only lands and buildings on a portion of Macaulay Avenue	B-1083
Toronto, City of	15756	Use of lands or the erection or use of buildings on the north side of Merton Street between Pailton Crescent and Mount Pleasant Road prohibited for the purpose of housing or storing a commercial vehicle	B-1160
Toronto, City of	15759	Establishing a building line on the west side of Rusholme Road between Bloor Street and Dewson Street	B-1162
Toronto, City of	15769	Use for private residential purposes lands and buildings on either side of Markham Street between College Street and Bloor Street	B-1210
Toronto, City of	15775	Establishing a building line on the west side of Rusholme Road between College Street and Dewson Street	B-1211
Vaughan, Township of	1526	Placing restrictions on Township Lots 26, 27, 28 and 39 and 30 in First Concession of the Township	B-1156
Waterloo, Township of	470A	Restricting the use of land and erection of buildings within certain area of the Township	A-7844
Weston, Town of	1028	Prohibiting the use of land within the Town for trailers being used for human habitation	B-1052
Windsor, City of	376	Area bounded by Canadian Pacific Railway, the alley next west of Parkwood Avenue, the alley next east of Byng Road, and the alley next south of Tecumseh Boulevard	B-1319
York, Township of	12056	Certain highways in the district known as Baby Point	B- 476

RESTRICTED AREAS—REPEAL OR AMENDMENT OF

(Section 406 of "The Municipal Act" as re-enacted by Section 13, Chapter 35, O.S. 1941)

Municipality	Amending By-law No.	Original By-law No.	Areas Affected	Procedure File
Brantford, City of	2821	1877 & 2051	Exemption from the operation of the said By-law of certain lands between Wellington and Nelson Streets and immediately west of Market Street	B- 538
Dundas, Town of	1240	1251	Certain defined area in Town of Dundas	B- 776
East York, Township of	3273	1243	Division of Township into Industrial, Business and Residential areas	B- 51
Etobicoke, Township of	6348	6315	Width of certain lots	B- 785
Etobicoke, Township of	6335	6234	Building Restrictions, Zone 6	B-1173
Etobicoke, Township of	6346	6234	Building Restrictions, Zone 6	B-1174
Forest Hill, Village of	1496	929	Restrictions on Lots B, 20, 21 and westerly 20 feet of Lot 22, Plan M70—Lonsdale Road	B- 826
Kitchener, City of	2772 (as amended by 2817)	1823, 1934 & 1835	Amendment of Zoning Ordinance By-laws	B- 242
Ottawa, City of	9131	6839	Holland Ave. between Wellington and Byron Streets	B-1000
Ottawa, City of	9161	6237	Erection of Double Dwelling, cor. Wellington St. and Ossington Avenue	B-1107
Ottawa, City of	9167	7604	Lots 3 and 4 (e. s. Chapel St.) Reg. Plan 37220	B-1176
Port Arthur, City of	2490	2253	Area adjacent to Mental Hospital	B-1257
St. Catharines, City of	4747	3499a, 4203 & 4713	Part of Geneva Street	B- 769
St. Clair Beach, Village of	193	188	St. Clair Road (Building line)	B-1370
Swansea, Village of	903	878	Lot 3 Block "L" Plan 551	B-1386
Sudbury, City of	2251	553, 1124 & 1132	Removing Building Restrictions on Cedar Street from the east side of Lisgar Street to the west side of Young Street	B- 846
Sudbury, City of	2253	553, 1124 & 1132	Removing Building Restrictions on Larch Street from the east side of Lisgar Street to Junction Creek	B- 847

Toronto, City of	15576	7734 & 7989	East side of Mount Pleasant Road between Merton Street and Balliol Street	B- 160
Toronto, City of	15667	11986	Three family Dwelling Houses on either side of Palmerston Avenue between Harbord and Ulster Streets	B- 764
Toronto, City of	15680	6061	Three Family Apartment Houses on Balsam Avenue between Hubbard Boulevard and Queen Street	B- 809
Toronto, City of	15692	4469	Erection of Stores on the north side of Bloor Street, between Avenue Road and Bedford Road	B- 881
Toronto, City of	15698	6061	Three Family Apartment Houses on either side of Glendale Avenue between Queen Street and Parkdale Road	B- 915
Toronto, City of	15706	11952	Three Family Apartment Houses, Huron Street, between Bernard Avenue and Dupont Street	B- 957
Toronto, City of	15714	15406	Two Family Dwelling Houses on either side of Leslie Street, between Gerrard Street and Doel Avenue	B- 960
Toronto, City of	15721	6061	Three Family Dwelling Houses on either side of Albany Avenue, between Barton Avenue and Wells Street	B- 980
Toronto, City of	15724	15605	Erection of Minor Additions at the rear of any existing dwelling house on either side of Palmerston Avenue, between Lennox and Herrick Streets, proposed to be converted into a Three-family Apartment House	B-1049
Toronto, City of	15742	14780	Three Family Dwelling Houses on the east side of Castle Knock Road between Eglinton Avenue and Burnaby Boulevard	B-1081
Toronto, City of	15743	11356	Variation of Building Line Restrictions on the west side of Mount Pleasant Road between Roslin Avenue and Glen Forest Road	B-1082
Toronto, City of	15745	6061	Three Family Apartment Houses on either side of Madison Avenue, between Bloor Street and Lowther Avenue	B-1120
Toronto, City of	15746	11356	Variation of Building Line on the north side of Broadway Avenue, between Mount Pleasant Road and the east limit of of Lot 2, Plan No. 734-E	B-1121
Toronto, City of	15757	11572	Combined residence and office of duly qualified medical practitioner on St. Edmunds Drive	B-1161
Toronto, City of	15760	7989	Erection of Gasoline Service Station on Harbord Street, between Manning and Euclid Avenues	B-1163

Toronto, City of	15765	9161	Use of land for manufacturing purpose on the west side of Emerson Avenue between Royce Avenue and the C. P. R. right-of-way	B-1208
Toronto, City of	15768	11862	Three Family Apartment Houses on the east side of Castle Knock Road, between Eglinton Avenue and Burnaby Boulevard	B-1209
Toronto, City of	15776	11957	Three Family Apartment Houses on either side of Spadina Road, between Bernard Avenue and Dupont Street	B-1212
Toronto, City of	15785	11986	Three Family Apartment Houses on either side of Palmerston Avenue, between Harbord and Herrick Streets	B-1213
Toronto, City of	15786	9874	Two Family Apartment Houses on either side of Walmer Road between Kendall and Bernard Avenues	B-1214
Toronto, City of	15788	7658, 7989 & 12604	Erection of Warehouse in connection with a Builders' Supply Yard on east side of Lascelles Boulevard between the rear of the lots fronting on the north side of Gormley Avenue and the Old Belt Line Railway	B-1215
Toronto, City of	15790	7734	Erection or use of Buildings for Concrete Block-making Plant on the south side of Merton Street, between Yonge Street and a point 530 feet east	B-1216
Toronto, City of	15791	14236	Use of lands and erection of buildings for manufacture of Dies and Tools on the north side of Brandon Avenue, between Primrose and St. Clarens Avenues	B-1217
Toronto, City of	15800	4559	Use of land and buildings for light Manufacturing Purposes on a portion of the north side of Irwin Avenue west of St. Nicholas Street	B-1390
Toronto, City of	15819	6061	Three Family Apartment Houses on the north side of Simpson Avenue, between Broadview Avenue to 400′ farther east	B-1459
Toronto, City of	15818	6061	Three Family Apartment Houses on Boustead Avenue, between Indian Road and Roncesvalles Avenue	B-1460
Toronto, City of	15824	6061	Three Family Apartment Houses on the west side of Jarvis Street, between Carlton and Maitland Streets	B-1497
York, Township of	12187	11780	Erection or use of an addition to a Gasoline and Oil Filling Station on the west half of Lot 40 on the south side of Vaughan Road, according to Plan M-316	B-1381

SINKING FUND—USE OF SURPLUS AND AUTHORITY TO DISPENSE WITH FURTHER LEVY FOR, WHERE AMOUNT IN SINKING FUND SUFFICIENT

(Section 321 (a) and (b) of "The Municipal Amendment Act, 1939)

Municipality		Procedure File
Peterborough, City of	Debts created by By-laws Nos. 1871, 1836, 2519 1822, 1885, 2515 and 2516	B-1400

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SUPERVISED MUNICIPALITIES—SUPERVISION

(Part III of "The Department of Municipal Affairs Act")

Haileybury, Town of		B-1084
Ottawa, City of	(Trustees for the Roman Catholic Separate Schools)	B-1295

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SUPERVISED MUNICIPALITIES—REFUNDING PLANS

("The Department of Municipal Affairs Act")

Direction for payment of certain moneys to cover Indebtedness of the Windsor, Essex and Lake Shore Electric Railway Association to the Bank of Montreal and the Canadian Bank of Commerce by the City of Windsor, Town of Leamington, Town of Kingsville, Township of Gosfield North, Township of Gosfield South, Township of Sandwich South, Town of Essex, Township of Sandwich West and Township of Sandwich East	B- 827
Town of Eastview Refunding Plan—approval of	B-1435

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TAX RATE—APPROVAL OF FURTHER DEBT AND LEVIES TO BE MADE WHERE TAX RATE IS TOO HIGH

(Section 315 (2) of "The Municipal Act")

Municipality	Purpose	Amount	Procedure File
Napanee, Town of	Purchase of new Fire Truck and Equipment	$4,200.00	B- 350

ORDERS ISSUED BY THE BOARD UNDER "THE TELEPHONE ACT"

(R. S. O. 1937, Chapter 261)

		Procedure File
Adelaide Telephone Company, Ltd.	Approval of sale to Delmar Gregory Wadsworth	B-1445
Adelaide, Township of	See Falkirk Telephone System	
Admaston Rural Telephone Co., Ltd.	Approval of Telephone Tolls	B- 934
Adolphustown Rural Telephone System	Approval of transfer to Josephine Ballantyne of plant and equipment of	B-1233
Alnwich Rural Telephone Co., Ltd.	Approval of Telephone Tolls	B- 955
Ballantyne, Josephine	Transfer to of plant and equipment of Adolphustown Rural Telephone System	B-1233
Bruce, Commissioners for Telephone System of Tp.	Approval of date of annual meeting of Bruce Municipal Telephone System	B- 891
Bruce, Commissioners for Telephone System of Tp. of	Authority to invest an amount not exceeding $10,000.00 of Depreciation Funds of Telephone System in Dominion of Canada Second Victory Loan	B- 937
Bruce, Commissioners for Telephone System of Tp. of	Authority to invest $5,000.00 of Depreciation Funds in Dominion of Canada Third Victory Loan	B-1517
Cambray Telephone Co., Ltd.	Approval of increase in annual charge to shareholders	B- 978
Capreol Telephone Co., Ltd.	Approval of By-law No. 35	B-1188
Caradoc Ekfrid Telephone Co., Ltd.	Authority to invest $500.00 of Depreciation Funds in Bonds of the Dominion of Canada Second Victory Loan	B- 997
Clarendon Telephone Company, Ltd.	Application of Robert H. Francis for approval of sale of plant and equipment of, to John Glenn	B- 870
Clavering Telephone Company, Ltd.	Approval of By-law No. 25	B-1238
Cobden Rural Telephone Company, Ltd.	Approval of By-laws governing the control and management of the affairs of the Company	B-1583
Colborne, Township of	Approval of appointment of Keith Gardner as Commissioner for Colborne Municipal Toronto System	B- 996
Colchester, North, Township of — Commissioners for Telephone System of	Approval By-laws Nos. 3 and 4	B-1451
Coldwater, Village of, operating Coldwater Municipal Telephone System	Authority to invest an amount of $1,000.00 of Depreciation Funds on Dominion of Canada Third Victory Loan	B-1502
Cumberland, Commissioner for Telephone System of Municipality of Tp. of	Order prescribing date for holding annual meeting of System	B- 895
Cumberland, Commissioners for Telephone System of Municipality of Tp. of	Approval of increase in annual charge for telephone service	B-1033
Douro, Tp. of Commissioners for Telephone System of	Increase in annual charge for telephone service	B-1371

Dummer, Township of	Authority to invest $500.00 of Depreciation Fund of Dummer Municipal Telephone System in Dominion of Canada Second Victory Loan	B- 940
Dummer, Tp. of Commissioners for Telephone System of	Approval of By-laws Nos. 1 and 2 of Dummer Municipal Telephone System	B-1584
Dunsford Telephone, Light & Power Co-Operative Association, Ltd.	Authority to invest $500.00 of Depreciation Funds in Dominion of Canada Second Victory Loan	B- 924
Dunnville Consolidated Telephone Co., Ltd.	Expenditure of portion of Depreciation Reserve upon new construction, extensions and addition to system of	B-1098
East Middlesex Telephone Company, Ltd.	Authority to invest $200.00 of Depreciation Funds on Dominion of Canada Third Victory Loan	B-1500
Emily, Tp. of Commissioners for Telephone System	Approval of By-laws Nos. 1, 2 and 3 of The Emily Municipal Telephone System	B-1556
Emo, Tp. of Commissioners for Telephone System	Approval of date for holding Annual Meeting of Subscribers of	B-1115
Emo, Tp. of Commissioners for Telephone System	Approval of increase in annual charge for telephone service	B-1346
East Nissouri, Township of	Approval of By-law No. 282	B-1340
East Williams, Township of	Approval By-law No. 8—1942—use of highways to Falkirk Telephone System	B-1453
Falkirk Telephone Co., Ltd.	Approval of sale of undertaking of to Delmar Gregory Wadsworth and approval of its By-law No. 2	B-1444
Falkirk Telephone Co., Ltd. (Delmar G. Wadsworth)	Approval By-law No. 8, 1942, of Township of East Williams—use of highways	B-1453
Falkirk Telephone Co., Ltd. (Delmar G. Wadsworth)	Approval By-law No. 438, Tp. of Adelaide—use of highways	B-1454
Falkirk Telephone Co., Ltd. (Delmar G. Wadsworth)	Approval By-law No. 820, Township of Lobo—use of highways	B-1455
Falkirk Telephone Co., Ltd. (Delmar G. Wadsworth)	Approval By-law No. 167 of Township of Metcalfe —use of highways	B-1456
Falkirk Telephone Co., Ltd. (Delmar G. Wadsworth)	Approval By-law No. 1244 of Township of London —use of highways	B-1457
Francis, Robert H.	Sale of plant and equipment comprising Clarendon Telephone Co. to John Glenn	B- 870
Glenn, John	Approval of sale to of plant and equipment of Clarendon Telephone Co. by R. H. Francis	B- 870
Goderich Rural Telephone Company, Ltd.	Approval of By-law No. 1, 1942	B-1148
Goderich Rural Telephone Company, Ltd.	Authority to invest $2,000.00 of Depreciation Funds on Dominion of Canada Second Victory Loan	B-1204
Gore Bay, Town of, operating Gore Bay Municipal Telephone System	Authority to invest $500.00 of Depreciation Funds in Dominion of Canada Third Victory Loan	B-1552
Gosfield North, Tp. of, operating Gosfield North Municipal Telephone System	Authority to invest $650.00 of Depreciation Funds in Dominion of Canada Third Victory Loan	B-1503
Halton Telephone Company, Ltd.	Authority to invest $1,000.00 of Depreciation Funds in Dominion of Canada Third Victory Loan	B-1524

Hilliard, Township of	Approval of sale of Hilliard Municipal Telephone System to the Northern Telephone Co., Ltd.—authority to dispense with a vote of electors in regard thereto and approval of Township's By-law No.306	B-1262
Hedegard, C. R.	See Lambton Telephone Company	
Hopetown Telephone Company, Ltd.	Authority to invest $300.00 of Depreciation Funds on Dominion of Canada, Second Victory Loan	B- 900
Howick, Township of, Commissioners for telephone system of	Approval of appointment of Carol Gregg as Commissioner to fill vacancy left by death of Charles Harris	B-1475
Innerkip Rural Telephone Company, Ltd.	Authority to invest $500.00 of Depreciation Funds in Dominion of Canada Second Victory Loan	B- 939
Ingersoll Telephone Company, Ltd.	Authority to expend portion of Depreciation Reserve upon new construction and extensions and additions to system	B-1241
Innisfil Telephone Company, Ltd.	Authority to invest $1,500.00 of Depreciation Funds in Dominion of Canada Second Victory Loan	B- 901
Ivy-Thornton Telephone Company, Ltd.	Authority to invest $500.00 of Depreciation Funds in Dominion of Canada Second Victory Loan	B- 919
Laird, Tp. of, Commissioners for Telephone System of	Approval of By-laws Nos. 1 and 2 of the Laird Municipal Telephone System	B-1594
Lambton Telephone Company, Ltd.	Approval of sale of undertaking to Clarence R. Hedegard and approval of its By-law No. 5	B-1237
Lambton Telephone Company, Ltd.	(C. R. Hedegard, Proprietor) Approval of Rates	B-1289
Little Britain Telephone Company, Ltd.	Authority to invest $2,500.00 of Depreciation Funds in Dominion of Canada Second Victory Loan	B-1234
Little Britain Telephone Company, Ltd.	Authority to invest $500.00 of Depreciation Funds in Dominion of Canada Third Victory Loan	B-1592
Lobo, Township of	See Falkirk Telephone System	
London, Township of	See Falkirk Telephone System	
Magnetawan, Village of — Commissioners for Telephone System of	Approval of By-laws Nos. 1 and 2, 1942, of Magnetawan Mnuicipal Telephone System	B-1582
Manvers, Tp. of—Commissioners for Telephone System of	Approval of Bylaws Nos. 5 and 6 of the Manvers Municipal Telephone System	B-1595
Mersea, Tp. of —Commissioners for Telephone System of	Approval of By-laws Nos. 1 and 2 of the Mersea Municipal Telephone System	B-1579
Metcalfe, Township	See Falkirk Telephone System	
Millbrook Rural Telephone Company, Ltd.	Approval of sale and transfer to in books of Company of 126 paid-up shares, representing controlling interest in, to E. T. Downs	B- 851
Mono Mills Telephone Company, Ltd.	Authority to invest $500.00 of Depreciation Funds in Dominion of Canada Second Victory Loan	B- 945
Moore, Tp. of — Commissioners for Telephone System of	Approval of reduction in annual charges for service of Moore Municipal Telephone System	B-1242

Moore, Township of	Approval of appointment of Thomas E. Poland as Commissioner of Moore Municipal Telephone System to fill vacancy caused by death of D. M. Johnston	B-1495
Morley, Tp. of—Commissioners for telephone system of	Approval of certain annual charges of Morley Municipal Telephone System for service	B- 931
McGillivray, Township of	See Falkirk Telephone System	
McKillop, Tp. of—Commissioners for telephone system of	Approval of By-laws Numbers 1 and 2 of McKillop Municipal Telephone System	B-1591
Northern Telephone Company, Ltd.	Approval of sale to of Hilliard Municipal Telephone System	B-1262
Northern Telephone Company, Ltd.	Authority to expend a portion of Depreciation Reserve on new construction, extensions and additions to system	B- 923
Oakwood Telephone Company, Ltd.	Approval of By-laws Nos. 3 and 4—control and management of affairs of Company	B-1586
Otonabee, Tp. of—Commissioners for telephone system of	Application for Order prescribing the date for holding the annual meeting of subscribers of Otonabee Municipal Telephone System	B- 984
Percy, Tp. of — operating Percy Municipal Telephone System	Authority to invest $1,000.00 of Depreciation Funds on Bonds of Dominion of Canada Second Victory Loan	B- 902
Red Lake Telephone Company, Ltd.	Approval of By-laws governing the control and management of affairs of company	B-1421
Rockwood & Oustic Telephone Company, Ltd.	Authority to invest $200.00 of Depreciation Funds in Dominion of Canada Second Victory Loan	B- 949
Sandwich South, Tp. of — Commissioners for telephone system of	Approval of date for holding annual meeting of subscribers of Sandwich South Municipal Telephone System	B-1034
St. Joseph, Twp. of — Commissioners for telephone system of	Approval of increase in annual charge for service of St. Joseph Municipal Telephone System	B-1288
St. Vincent, Tp. of — Commissioners for telephone system of	Approval of By-laws Numbers 1 and 2 of St. Vincent Municipal Telephone System	B-1557
Schomberg Telephone Company, Ltd.	Authority to invest $1,000.00 of Depreciation Funds in Dominion of Canada Second Victory Loan	B- 938
Schomberg Telephone Company, Ltd.	Authority to invest $1,000.00 of Depreciation Funds in Dominion of Canada Third Victory Loan	B-1493
Sioux Lookout Telephone Company, Ltd.	Authority to invest $1,000.00 of Depreciation Funds in Dominion of Canada Second Victory Loan	B- 921
Sioux Lookout Telephone Company, Ltd.	Authority to invest $800.00 of Depreciation Funds in Dominion of Canada Third Victory Loan	B-1468
South Bruce Rural Telephone Company, Ltd.	Authority to invest $2,000.00 of Depreciation Funds in Dominion of Canada Second Victory Loan	B- 933
Sparta Telephone Company, Ltd.	Authority of invest $500.00 of Depreciation Funds in Dominion of Canada Second Victory Loan	B-1280

Tilbury East, Tp. of—Commissioners for telephone system of	Approval of telephone tolls of Tilbury East Municipal Telephone System	B- 992
Tiny, Tp. of—Commissioners for telephone system of	Approval of telephone tolls of Tiny Municipal Telephone System	B-1031
Vespra, Tp. of — Commissioners for telephone system of	Approval of increase in annual charges for service of Vespra Municipal Telephone System	B-1375
Wadsworth, Delmar Gregory	See Falkirk Telephone Company, Limited	
Welland County Telephone Company, Ltd.	Authority to expend portion of depreciation reserve upon new construction, extensions and additions to its system	B-1358
Widdifield, Tp. of — Commissioners for telephone system of	Approval of By-laws Numbers 1 and 2 of the Widdifield Municipal Telephone System	B- 879
Widdifield, Tp. of — Commissioners for telephone system of	Approval of date for holding annual meeting of subscribers of the Widdifield Municipal Telephone System	B-1010
Widdifield, Tp. of — Commissioners for telephone system of	Approval of increase in annual charges for service of Widdifield Municipal Telephone System	B-1290
Yarmouth Rural Telephone Company, Ltd.	Authority to invest $1,000.00 of Depreciation Funds in Dominion of Canada, Second Victory Loan	B- 943

AGREEMENTS APPROVED BY THE BOARD UNDER SECTION 96 OF "THE TELEPHONE ACT" (R. S. O. 1937, Chapter 261)

(Agreements are with The Bell Telephone Company of Canada).

TRAFFIC AGREEMENTS

	Procedure File
Docon Telephones, Limited	B-1060
Hedegard, Clarence Raymond (operating Lambton Telephone Company)	B-1504

THE FOLLOWING GIVES A BRIEF SUMMARY OF THE EXTENSIONS AND IMPROVEMENTS MADE TO THE RAILWAYS UNDER PROVINCIAL JURISDICTION DURING THE YEAR 1942

CORNWALL STREET RAILWAY LIGHT AND POWER COMPANY, LIMITED

This Company reports an extension of 1720 feet to its track at a cost of $19,892.48 and also reports an expenditure of $34,848.09 upon additions to railway, equipment, land and buildings and other additions to permanent property (including track extensions) during the year 1942.

FORT WILLIAM ELECTRIC RAILWAY

This company made no extensions to track during the year 1942.

They also report no expenditure upon track improvements, rolling stock, buildings, etc., during this period.

HAMILTON STREET RAILWAY

This Company reports no expenditure upon track improvements or extensions, but made an expenditure of $224,037.00 upon the purchase of additional motor buses.

HUNTSVILLE AND LAKE OF BAYS RAILWAY

During the year 1942, this Company reports no extensions to its track or expenditure on improvements, etc., to track equipment, land and buildings.

KITCHENER-WATERLOO AND KITCHENER-BRIDGEPORT RAILWAYS

This Company reports no extensions to track during the year 1941.

They report an expenditure of $2,115.00 upon buildings.

MATTAGAMI RAILWAY

During the year 1942 this Company made no extensions to its track or expenditure on improvements, &c., to track, equipment, land and buildings.

MOUNT McKAY AND KAKABEKA FALLS COMPANY

This Company reports no extensions to track or expenditure on equipment, etc., during the year 1942.

NIAGARA PENINSULA RAILWAY

This Company reports no extensions to track or expenditure on equipment, etc., during the year 1942.

PORT ARTHUR CIVIC RAILWAY

No expenditure upon extensions to track or purchase of equipment, etc., is reported during the year, 1942.

SANDWICH, WINDSOR AND AMHERSTBURG RAILWAY

During the year 1942 this railway reports an expenditure of $317,872.63 for the purchase of 41 additional buses and other equipment.

SUDBURY-COPPER CLIFF SUBURBAN ELECTRIC RAILWAY

During the year 1942 this Company made no extensions to track, but report an expenditure of $18,473.27 for the purchase of four additional cars.

TEMISKAMING AND NORTHERN ONTARIO RAILWAY

This railway reports no extension of track during the year 1942.

They, however, report an expenditure of $149,032.22 upon track improvements, overhead structure, during this period.

THURLOW RAILWAY

The Canada Cement Company, Montreal, report that during the year 1942 no extensions were made to the track of the above railway and no expenditures made on improvements, etc.

TILLSON SPUR LINE RAILWAY

This Company reports no extensions of track or expenditure upon improvements, etc., during the year 1942.

TORONTO TRANSPORTATION COMMISSION

The Commission reports that during the year 1942 they made an expenditure of $188,057.97 on the betterment of the railway.

They also report an expenditure of $2,101,143.11 on additions to equipment, land and buildings and other permanent property.

NORTH YONGE RAILWAYS AND TOWNSHIP OF YORK AND WESTON RAILWAYS

The Toronto Transportation Commission which operates these railways, reports that during the year 1942 no extensions were made to track and these railways were operated with the Commission's equipment and personnel.

HAMILTON, 1942

Summary of Accidents on the Hamilton Street Railway
From January 1st to December 31st, 1942

	January	February	March	April	May	June	July	August	September	October	November	December	Totals
Collisions with Autos	20	61	51	46	36	37	30	38	44	34	50	90	537
Collisions with Motorcycles and Bicycles	1	Nil	Nil	Nil	Nil	Nil	2	1	Nil	1	Nil	1	6
Collisions with Wagons	1	2	1	Nil	1	2	1	Nil	Nil	Nil	1	1	10
Boarding Cars	1	2	1	1	Nil	3	2	3	2	3	2	2	22
Alighting from Cars	1	4	3	1	1	4	4	2	4	4	5	2	35
Miscellaneous	3	6	2	2	3	5	3	5	7	5	4	3	48
Total	27	75	57	50	41	51	42	49	57	47	62	99	658
Personal Injuries:													
To Passengers	1	3	2	1	1	5	3	4	5	6	3	2	36
To Others	3	4	2	2	2	3	4	6	7	8	4	3	48
Total	4	7	4	3	3	8	7	10	12	14	7	5	84
Fatal Accidents:													
To Passengers	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
To Others	1	Nil	Nil	Nil	Nil	Nil	Nil	1	Nil	Nil	Nil	Nil	2
Total	1	Nil	Nil	Nil	Nil	Nil	Nil	1	Nil	Nil	Nil	Nil	2

TORONTO, 1942

Summary of all Accidents on Lines of the Toronto Transportation Commission From January 1st to December 31st, 1942

	January	February	March	April	May	June	July	August	September	October	November	December	Totals
Collisions with Cars	3	2	7	1	7	9	8	10	5	7	5	5	69
Collisions with Autos	400	460	404	375	335	280	325	310	400	470	575	665	4579
Collisions with Motorcy- and Bicycles	4	8	5	2	4	5	2	6	4	5	7	3	55
Collisions with Wagons	4	11	3	2	3	2	2	3	2	5	6	4	47
Boarding Cars	15	12	13	13	14	7	7	10	5	7	11	12	126
Alighting from Cars	27	40	15	13	25	13	17	20	15	20	23	33	261
Falling in Cars	43	46	20	20	20	22	15	15	32	21	17	40	311
Miscellaneous	40	55	45	63	65	45	52	50	55	47	55	57	629
Total	546	634	512	489	473	383	418	414	518	582	699	819	6077
Personal Injuries:													
To Passengers	70	81	62	100	82	70	70	66	65	70	40	80	856
To Others	30	30	20	18	20	20	12	21	15	7	12	12	217
Total	100	111	82	118	102	90	82	87	80	77	52	92	1073
Fatal Accidents:													
To Passengers	0	0	0	0	0	0	0	0	0	0	0	0	0
To Others	1	3	1	0	2	1	2	1	0	1	1	2	15
Total	1	3	1	0	2	1	2	1	0	1	1	2	15

INDEX TO RAILWAY LEGISLATION

The following Index has been made with the object of continuing in chronological order all the legislation passed by the Dominion and Provincial Governments since 1867, affecting railways situated wholly or partially within the Province of Ontario:—

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3	1908	323
4	1909	244
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6	1911	228
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8	1913	356
9	1914	272
10	1915	Nil
11	1916	193
12	1917	192
13	1918	244
14	1919	212
15	1920	210
16	1921	220
17	1922	226
18	1923	142
19	1924	131
20	1925	162
21	1926	146
22	1927	178
23	1928	178
24	1929	173
25	1930	172
26	1931	165
27	1932	160
28	1933	146
29	1934	152
30	1935	51
31	1936	56
32	1937	62
33	1938	181
34	1939	151
35	1940	105
36	1941	Nil

During the year 1942 the following legislation was enacted:—

CORNWALL STREET RAILWAY LIGHT AND POWER CO., LTD.

Extension of franchise for period of 10 years, O.S. 1942, C. 42.

RAILWAY FIRE CHARGE

Tenants of railway lands acquired by Crown to pay annual charge fixed under provision of sub-section (1), (subject to the provisions of Section (4)) O.S. 1942, C. 34, S. 33.

FORMS THAT MAY BE USED IN CONNECTION WITH THE EXAMINATION OF MOTORMEN

Name of City or Town

.....19....

Name of Railway

This is to certify that, acting under "The Railway Act," (R.S.O., 1937, C. 269), Section 265, I have fully examined the.....who is.....years of age and.....feet.....inches high, weighs.....lbs., complexion....., as to fitness as a motorman, that the said..... .....is of steady habits, and is in physical ability, intelligence and general knowledge of, and experience in, this work, qualified to act as motorman on any electric car of said Company.

I have been duly appointed an examiner under the said Act, my appointment being dated.....

Name.....
Examiner.

FORM TO BE USED BY COMPANIES IN REPORTING ACCIDENTS

Accidents: Regulations under and in pursuance of Sections 281 and 282 of "The Railway Act," (R.S.O. 1937, C. 269)

Accidents—Every company upon the happening of an accident shall give to the Ontario Municipal Board notice thereof in writing by delivering the same at the office of the Board in the City of Toronto or by mailing it, postage prepaid, in a registered letter and addressed to the Board.

Such notice shall contain a statement signed by duly authorized officer of such company setting forth the information and particulars hereinafter mentioned.

Such statement shall be divided into paragraphs, each of which shall include and refer to one (or one group) only of the numbered particulars hereinafter mentioned, and the paragraph referring to each respective numbered particular shall bear the number corresponding to the number hereinafter given for each such particular.

The numbers of paragraphs and the particulars to which each shall refer as aforesaid are as follows:

1. Name or names of company or companies concerned in accident.
2. Numbers of train, engine, car or motor.
3. Date and time of accident.
4. Nature of accident.
5. Exact location.
6. Name in full, address and legal addition of each person injured or killed.
7. Age.
8. Married or single.
9. Passenger, employee or other.
10. If employee, length and nature of service with dates and periods of different occupations (if more than one).
11. If employee, character, experience, skill and fitness with respect to occupation at time of accident.
12. How engaged at time of accident and how long on duty.
13. Cause of accident, how same occurred, with full particulars and details and diagram, if required.
14. Persons in charge, with full names, addresses and the particulars referred to in paragraphs 10, 11 and 12.
15. Result to person and particulars of injury.
16. Result to property, including amount of damage.
17. Names and addresses of all persons present at, or eye witnesses of, the accident.
18. What investigation (if any), and result of same.
19. Verdict (if any).

The Board reserves the right to require such further and other details, particulars, maps, plans, profiles, documents, models and information or illustration of any kind as to the nature of the accident and a full understanding thereof may suggest or require.

In pursuance of Sections 281 and 282 of said Act, the Board declares that all such information so given in pursuance of this regulation shall be privileged.

Signature of Officer.

N.B.—Give name of officer who fills out this report.

REGULATIONS

REGULATIONS AS TO HEIGHT OF CAR STEPS

Under and in pursuance of a certain order of the Board bearing date the 2nd day of June, A.D., 1909, the Ontario Railway and Municipal Board made the following regulations.

The steps on all cars hereafter constructed and used by the Toronto Railway Company and all other street and electric railways under the jurisdiction of this Board shall have steps confirming to the following regulations.

On closed single truck cars the height of the first step above the ground shall not be less than twelve nor more than fifteen inches.

On closed double truck cars the height of the first step above the ground shall not be less than fourteen nor more than sixteen inches.

On open single truck cars the height of the first step above the ground shall not be less than twelve nor more than fifteen inches, and the distance between the first and second steps and the second step and the floor of the car shall measure twelve inches and nine inches respectively.

On open double truck cars, the height of the first step above the ground shall not be less than fourteen nor more than sixteen inches, and the distance between the first and second steps and the second step and the floor of the car shall measure twelve inches and fourteen inches respectively.

REGULATION RE DRINKING WATER ON PASSENGER CARS

Every Electric Railway in Ontario, subject to the jurisdiction of the Board, shall provide in each passenger car which runs 20 miles or more, a suitable receptacle for water with paper cups attached upon or near such receptacle, and shall keep such receptacle, while the car is in use, constantly supplied with cool drinking water for the use of passengers and the conductor and motorman in charge of such car.

This regulation shall not apply to street railways in towns or cities.

Dated at Toronto, this 10th day of April, A.D., 1928.

ELECTRIC AND STEAM RAILWAYS UNDER PROVINCIAL JURISDICTION, YEAR ENDING DECEMBER 31st, 1942

No.	Name of Railway	Length of road first main track	Length of road second main track	Total main track	Length of sidings and turnouts	Total computed as single track	Length under construction	No. of Power Houses		Remarks
								Steam	Water	
1	Cornwall Street Railway, Light & Power Co., Ltd	5.50	.....	5.50	4.50	10.00	.....	.....	.....	Power purchased from St. Lawrence Power Co., Ltd., and supplied to Town of Cornwall stone crusher.
2	Fort William Electric Railway	.....	.....	12.735	.....	17.852	.....	.....	.....	Power purchased from Hydro Electric Power Commission of Fort William.
3	Hamilton Street Railway	.....	.....	40.17	2.63	42.80	.....	.....	.....	Power purchased from Hamilton Electric Power Commission.
4	Huntsville & Lake of Bays Ry	1.45	.....	1.45	.31	1.75	.....	.....	.....	Steam Railway.
5	Kitchener-Waterloo & Kitchener-Bridgeport Railway	3.96	2.86	6.82	.94	7.76	.....	.....	1	Power purchased from Public Utilities Commission, Kitchener.
6	Mattagami Railway	3.000	.....	3.000	3.947	6.947	.....	.....	.....	Steam Railway.
7	Mount McKay & Kakabeka Falls Railway	2.50	.....	.....	.....	2.50	.....	.....	.....	Leased to and operated by City of Fort William.
8	Niagara Peninsular Railway	3.325	.....	3.325	2.115	5.440	.....	.....	.....	Operated by Canada Cement Co., Limited.
9	Port Arthur Civic Railway	13.43	6.10	19.53	1.04	20.57	.....	.....	.....	Power purchased from Municipal Light & Power System.
10	Sandwich, Windsor & Amherstburg Railway	Use of tracks discontinued and operation now carried on with buses.								
11	Southern Algoma Railway	In process of organization.								
12	Sudbury-Copper Cliff Suburban Electric Railway	7.9	.....	7.9	.....	7.9	.....	.....	.....	Power purchased from Hydro Electric Power Commission of Ontario
13	Temiskaming & Northern Ontario Railway	574.00	.....	574.00	147.1	721.1	.....	1	.....	Power purchased from Public Utilities Commission of Town of Cochrane, Hydro Electric Power Commission of Ontario, Northern Ontario Power Co., Ltd., and Abitibi Power & Paper Co., Ltd.

14	Thurlow Railway	2.671	.....	2.671	4.666	7.337	.....	.....	.....	Operated by Canada Cement Co., Ltd.
15	Tillson Spur Line Railway	1.010	.....	1.010	.051	1.061	.....	.....	.....	All rolling stock owned and operated by Canadian National Railway.
16	Toronto Transportation Commission	111.435	102.395	213.830	27.564	241.394	.....	.....	.....	Power purchased from Toronto Hydro Electric System and the Hydro Electric Power Commission of Ontario.
17	Toronto Transportation Com.: Twps. of York and Weston Railways	8.063	6.002	14.065	.148	14.213	.....	.....	.....	Power purchased from Toronto Transportation Commission.
18	North Yonge Railway	10.247	.....	10.247	1.364	11.611	.....	.....	.....	Power purchased from North York Hydro Electric Commission.

ANALYSIS OF GROSS EARNINGS AND MISCELLANEOUS INCOME FOR YEAR ENDING DECEMBER 31st, 1942

Name of Railway	From Passengers	From Mail	From Express Parcels and Newspapers	From Freight	From Rental of Tracks Buildings and Other Property	From Advertising	From other Miscellaneous Sources	Total
Cornwall Street Railway, Light and Power Co., Ltd	$ 94,338.45			$106,628.09	$ 750.00	$ 519.96	$ 2,315.48	$ 204,551.98
Fort William Electric Railway	259,684.15	709.99			63.00	740.82	1,070.60	262,268.56
Hamilton Street Railway	1,956,196.00			10,092.00	444.00	4,755.00	4,731.00	1,985,218.00
Huntsville & Lake of Bays Railway	1,007.75	50.00		591.36				1,649.11
Kitchener - Waterloo & Kitchener - Bridgeport Railway	138,099.09	1,009.67	38.75		296.57	1,189.76	3,458.33	144,092.17
Mattagami Railway	1,267.32	1,260.00	895.93	31,768.75			13,671.02	48,863.02
Mount McKay & Kakabeka Falls Ry.					1,200.00		1,694.81	2,844.81
Niagara Peninsular Railway				17,979.00				17,979.00
Port Arthur Civic Railway	247,541.05					665.25	279.41	248,485.71
Sandwich, Windsor & Amherstburg Railway	1,813,993.61	3,718.06	3,434.01		401.00	5,248.59	686.55	1,827,481.82
Southern Algoma Railway	Not yet in operation.							
Sudbury-Copper Cliff Suburban Ry.	131,068.16			77.15			1,566.26	132,711.57
Thurlow Railway				29,616.00				29,616.00
Tillson Spur Line Railway	All rolling stock owned and operated by Canadian National Railway.							
Toronto Transportation Commission	17,453,920.62		22,986.97		126,427.06	72,303.44	94,726.87	17,770,364.96
Toronto Transportation Commission: Twp. York & Weston Railway	416,294.78					982.29	2,531.22	419,808.29
North Yonge Railways	135,270.87				1,268.90	317.23	439.84	137,296.84

TABULATION OF CAR MILES RUN, PASSENGERS CARRIED, ACCIDENTS, ETC., FOR YEAR ENDING DECEMBER 31st, 1942

Name of Railway	Length of track owned miles	Length of switches & sidings miles	Passenger car miles run	Passengers carried	Passenger carried per mile of main track operated	Accidents		No. of Men Employed	Passenger Cars			Miscellaneous									
						Killed	Injured		Enclosed Cars	Open Cars	Trailers	Baggage and Mail	Cattle & Box	Platform	Coal & Dump	Tool	Snow Sweepers	Snow Plows	Loading Cranes	Locomotives	Busses and Trucks
Cornwall Street Ry., Light & Power Co.	5.50	4.50	433,772	2,104,264	382,593	.....	1	42	22	.....	.....	.....	.....	.....	.....	.....	3	2	.....	4	.....
Fort William Electric Railway	12.735	.....	814,501	.....	278,204	.....	11	86	.....	22	4	.....	.....	2	.....	2	1	2	.....	.....	.....
Hamilton Street Railway	40.17	2.63	4,682,499	29,675,499	.....	3	238	330	70	.....	.....	.....	.....	.....	.....	1	4	.....	.....	2	82
Huntsville & Lake of Bays Railway	1.438	.312	.....	6,718	6,718	.....	.....	4	.....	.....	3	2	.....	2	.....	.....	.....	.....	.....	.....	.....
Kitchener-Waterloo & Kitchener-Bridgeport Railway	6.82	.94	309,258	3,561,345	458,936	.....	.....	.....	11	.....	.....	.....	.....	.....	.....	1	2	.....	.....	.....	.....
Mattagami Railway	3.000	3.947	30,558	8,449	2,816	.....	.....	10	.....	.....	.....	1	.....	1	1	.....	.....	1	1	2	.....
Mount McKay & Kakabeka Falls Ry.	2.50	Line oper	ated by City	of Fort Will	iam under	Lease															
Niagara Peninsular Railway	3.325	2.115	.....	.....	.....	.....	.....	10	.....	.....	.....	.....	.....	3	47	.....	.....	.....	.....	4	.....
Port Arthur Civic Railway	19.53	1.04	650,039	4,020,541	6.18	1	3	49	19	.....	.....	.....	.....	.....	.....	.....	.....	2	.....	.....	.....
Sandwich, Windsor & Amherstburg Ry.	(a)	(a)	5,126,580	22,831,203	.....	.....	.....	307	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	152
Southern Algoma Railway	Not yet in	operation																			
Sudbury-Copper Cliff Suburban Railway	7.9	.....	237,362	1,869,101	.....	.....	10	35	11	.....	.....	.....	.....	.....	.....	.....	1	.....	.....	.....	1
Thurlow Railway	2.671	4.666	.....	.....	.....	.....	.....	8	.....	.....	.....	.....	.....	1	22	.....	.....	.....	.....	4	.....
Tillson Spur Line Railway	1.010	.051	All rolling st	ock owned a	nd operate	d by	C. N.	R.													
Toronto Transportation Commission	313.830	27.564	38,807,513	247,700,792	.....	22	896	3698	841	.....	105	.....	.....	.....	.....	33	28	20	1	.....	412
Toronto Transportation Commission:																					
Twp. York & Weston Railway	14.065	.148	767,364	.....	.....	1	8	Ry. o	pera	ted b	y T.	T. C	. em	ploy	ees a	nd r	ollin	g sto	ck.		
North Yonge Railway	10.247	1.364	343,089	1,560,555	.....	2	6	"	"	"	"	"	"	"	"	"	"	"	"		

(a)—Operating entirely by busses.

TABULATION OF COMPARISON WITH PREVIOUS YEARS AS TO CAR MILES RUN, PASSENGERS CARRIED, ETC. FOR YEAR ENDING DECEMBER 31st, 1942

Name of Railway	Length of Track		Car Miles Run		Passengers Carried		Accidents				Net Earnings	
							Killed		Injured			
	Increase	Decrease	Increase	Decrease	Increase	Decrease	Increase	Decrease	Increase	Decrease	Increase	Decrease
Cornwall Street Railway	.50		32,654		472,376						$ 4,418.09	
Fort William Electric Railway		1,961	20,400		594,478					3		$ 741.12
Hamilton Street Railway			265,230		7,316,761		2		58			2,280.31
Huntsville & Lake of Bays Ry					1,429							635.51
Kitchener-Waterloo & Kitchener-Bridgeport Railway			51,880		903,577					9		494.12
Mattagami Railway				1,938	988							b) 14,295.48
Mount McKay & Kakabeka Falls Railway	Line ope	rated by	City of Fo	rt Willia	m under lea	se						12,613.25
Niagara Peninsular Railway												1,126.00
Port Arthur Civic Railway				7,182			1			1	32,342.12	
Sandwich, Windsor & Amherstburg Railway	(c)		1,517,156		9,075,752						a) 39,264.46	
Southern Algoma Railway	Not yet i	n operati	on.									
Sudbury-Copper Cliff Suburban Railway			73,549		558,602				10			11,674.61
Thurlow Railway											4,548.72	
Tillson Spur Line Railway	All rollin	g stock o	wned and	operated	by C. N. R.							
Toronto Transportation Commission		.015	6,328,784		47,281,537				442		632,386.60	
Toronto Transportat'n Com.:												
Twp. York & Weston Ry			125,358		2,358,816		1		4		82,517.16	
North Yonge Ry	.063		68,131		406,809		2		5		12,453.98	

(a)—Decrease in deficit.

(b)—Increase in deficit.

(c)—Operated entirely with busses.

TABULATION OF OPERATING COSTS FOR YEAR ENDING DECEMBER 31st, 1942

Name of Railway	General Expenses	Maintenance of Roadbed and Buildings	Maintenance of Equipment	Motive Power	Wages	Damages to Persons and Property	Miscellaneous	Total
Cornwall Street Railway	$ 16,949.44	$ 9,077.76	$ 27,144.17	$ 21,781.84	$ 42,274.53	$ 895.00	$ 2,751.81	$ 120,874.55
Fort William Electric Railway	19,448.49	30,673.58	32,884.56	30,932.66	77,912.94	759.76	6,264.00	198,875.99
Hamilton Street Railway	88,657.00	52,722.00	152,623.00	86,162.00	363,575.00	49,860.00	151,840.00	945,439.00
Huntsville & Lake of Bays Railway	188.79	666.13	403.21	320.43	347.73	.....	.....	1,926.29
Kitchener - Waterloo and Kitchener - Bridgeport Railway	18,714.26	10,500.17	18,907.68	9,995.06	40,118.19	230.78	4,497.50	102,963.64
Mattagami Railway	9,927.84	28,980.16	3,264.23	.....	11,548.56	.....	8,863.85	62,584.64
Mount McKay & Kakabeka Falls Ry.	159.90	.....	.....	1,000.00	.....	.....	.....	1,159.90
Niagara Peninsular Railway	88.34	3,233.16	2,322.00	3,852.00	4,699.16	.....	.....	14,194.66
Port Arthur Civic Railway	18,050.66	15,901.99	29,328.40	19,999.92	61,218.30	.....	4,302.72	148,801.99
Sandwich, Windsor & Amherstburg Ry	146,039.49	.....	219,643.50	.....	485,172.82	.....	317,947.27	1,168,803.08
Southern Algoma Railway	Not yet in operation.							
Sudbury-Copper Cliff Suburban Ry.	16,331.96	25,054.99	15,036.63	19,836.95	38,460.10	.....	8,381.70	124,062.33
Thurlow Railway	88.33	7,268.78	4,731.70	2,727.52	5,309.52	.....	1,540.70	21,666.55
Tillson Spur Line Railway	All rolling stock owned and operated by Canadian National Railway.							
Toronto Transportation Commission	909,302.34	547,772.36	969,907.86	1,206,122.42	3,640,430.49	219,130.71	2,163,343.91	9,656,010.09
Toronto Transportation Commission:								
Twp. York and Weston Railway	18,071.37	17,380.69	22,176.86	22,028.06	.....	.....	140,232.06	219,889.04
North Yonge Railway	11,526.96	22,678.92	10,179.92	17,122.19	.....	.....	44,881.63	106,389.62

TABULATION OF CHARGES OTHER THAN OPERATING COSTS, YEAR ENDING DECEMBER 31st, 1942

Name of Railway	Interest on Funded Debt	Interest or Discount on Unfunded Debt	Taxes	Transfer to Special Accounts	All Charges Other than Operating Costs	Total Expenditures including Operating Costs	Total Expenditure excluding Operating Costs	Total Revenue from all Sources	Net Deficit from Year's Operation	Net Surplus from Year's Operation
Cornwall Street Railway	$ 9,100.00		$ 2,364.03	$ 26,942.13	51,407.69	(a) $ 144,903.58	(a) $ 24,029.03	$ 204,551.98		$ 32,706.27
Fort William Electric Railway	21,900.00		1,671.77	7,454.83	31,972.60	(a) 223,393.76	(a) 24,517.77	262,268.56		31,419.97
Hamilton Street Railway	123,738.00		105,898.00	432,014.00	661,650.00	(a) 1,325,075.00	(a) 945,439.00	1,985,218.00		378,129.00
Huntsville & Lake of Bays Railway			82.32		82.32	2,008.61	82.32	1,649.11	359.00	
Kitchener-Waterloo Railway		$ 1,221.90	384.86	39,432.53	41,039.29	(a) 104,570.40	(a) 1,606.76	144,092.17		89.24
Mattagami Railway			88.53	10,000.00	10,088.53	(a) 62,673.17	(a) 88.53	48,863.02	23,810.15	
Mount McKay & Kakabeka Falls Ry			137.51	10,258.04	10,359.55	(a) 1,297.41	a) 137.51	3,273.16	8,282.29	
Niagara Peninsular Railway			3.53		3.53	14,198.60	3.53	17,979.00		3,780.81
Port Arthur Civic Railway	2,419.23		101.45	9,238.57	11,759.25	(a) 141,322.	( ) 2,520.6	248,485.71		87,924.47
Sandwich, Windsor & Amherstburg Ry	320,899.54		12,262.44	583,336.98	916,498.96	(a) 1,511,399.0	342,595.9	1,827,481.82	257,820.22	
Southern Algoma Railway	Not yet in operation.									
Sudbury-Copper Cliff Suburban Railway	3,188.26		3,767.40	5,381.79	12,337.45	(a) 131,017.93	(a) 6,955.60	132,711.57	3,686.21	
Thurlow Railway										
Tillson Spur Line Railway	All rolling stock owned and operated by C. N. R.									
Toronto Transportation Commission	942,469.17		488,953.02	6,136,025.75	7,596,684.63	a) 1,111,678.97	(a) 1,460,658.88	18,011,328.27		758,533.55
Toronto Transportation Commission:										
Twp. York & Weston Railway	45,207.52			19,830.32	65,038.32	(a) 265,096.56	a) 45,207.52	419,808.29		134,880.56
North Yonge Railway			95.45		95.45	106,485.07	95.45	137,296.84		30,811.77

TABULATION OF ASSETS AND LIABILITIES AS OF DECEMBER 31st, 1942

Name of Railway	Authorized Capital Stock	ASSETS			LIABILITIES				
		Cost of Railway Equipment, Land and Buildings	Cash and Other Assets	Deficit	Capital Stock outstanding	Funded Debt and Real Estate	Current Liabilities	Accrued Liabilities Sinking and Other Special Funds	Surplus
Cornwall Street Railway	$ 200,000.00	$ 622,436.53	$ 46,931.68	.....	$ 200,000.00	$ 130,000.00	$ 15,898.33	$ 187,014.74	$ 136,455.14
Fort William Electric Railway	.....	238,000.00	235,906.94	23,335.96	.....	238,000.00	25,460.54	233,782.36	.....
Hamilton Street Railway	3,205,000.00	4,406,850.00	562,705.00	.....	3,205,000.00	236,222.00	362.00	1,364,786.00	163,185.00
Huntsville & Lake of Bays Railway	50,000.00	29,482.24	11,730.42	.....	27,800.00	.....	1,682.93	11,588.04	141.69
Kitchener & Waterloo Railway	.....	487,952.23	61,349.94	57.62	.....	12,871.00	4,340.47	531,948.32	.....
Mattagami Railway	250,000.00	244,966.94	4,103.16	174,988.21	370,000.00	.....	3,543.42	45,000.00	125,514.89
Mount McKay & Kakabeka Falls Ry	500,000.00	51,900.00	10,120.96	337,024.31	386,300.00	.....	.....	12,745.27	.....
Niagara Peninsular Railway	200,000.00	55,550.88	132,035.83	.....	50,000.00	.....	.....	.....	137,586.71
Port Arthur Civic Railway	.....	942,867.64	225,190.81	.....	.....	.....	68,446.57	968,988.71	130,623.17
Sandwich, Windsor & Amherstburg Ry	.....	1,069,037.23	7,676,820.17	.....	.....	6,816,205.00	1,164,875.96	687,378.21	77,399.23
Southern Algoma Railway	Not yet in operation.								
Sudbury-Copper Cliff Suburban Railway	173,100.00	275,301.48	112,412.40	56,386.14	173,100.00	49,780.28	36,738.38	184,481.36	.....
Thurlow Railway	50,000.00	58,211.42	.....	36,203.65	25,000.00	.....	69,415.07	.....	.....
Tillson Spur Line Railway	20,000.00	All rolling stock owned and operated by C.N.R.							
Toronto Transportation Commission	.....	54,278,138.51	11,054,567.00	.....	15,162,899.87	.....	904,889.59	47,494,473.37	1,770,442.88
Toronto Transportation Commission:									
Twp. York & Weston Railway	.....	1,393,256.10	234,996.85	.....	.....	982,750.59	.....	419,132.95	226,369.41
North Yonge Railway	.....	107,549.10	5,307.54	.....	.....	.....	82,042.87	.....	30,811.77

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